Bombay Gazette

SUPPLEMENT.

BOMBAY, FRIDAY, MARCH 23, 1894.

THE FINANCIAL STATEMENT FOR 1894-95.

THE following statement by Mr. Westland, Financial Member of the Viceroy's Council, was issued in a *Gazette of India* Extraordinary at noon yesterday :—

PART I.

GENERAL REVIEW.

PRELIMINARY.

IN accordance with the Statutory Rules for the discussion of the Financial Statement of the Governor General in Council, I have caused a printed copy of the Financial Statement of 1894-95 to be delivered to each Member : and I proceed to submit to the Council the explanations I desire to offer with reference to it. Following the example set last year by Sir David Barbour, the Financial Statement Proper will form the Second Part of the published compilation, and will set forth and explain in detail the various figures of the receipts and outgoings of the Government, being intended both for the information of the public, and as a permanent official record of the financial arrangements and prospects of the current and the approaching year. My own Statement, which will form the first part of the compilation, is intended to give Honourable Members a more general view of the accounts and estimates, leaving fuller information regarding the details to be sought for in the more elaborate compilation, which has been printed and distributed in accordance with the Rules.

2. I have so recently had occasion to lay before Honourable Members a review of our recent and present general financial position that I am to a certain extent discharged from the obligation to look on this occasion beyond the figures of the three years, the finance of which I have to explain, *viz.*, the past year, the curre[illegible]ar and the coming year. I do not think that any [illegible]ce Minister has yet had the evil fortune to present figures which for all three years shew a deficit of Revenue, but I shall not waste the time of the Council in again going over the ground covered by the statement I laid before them three weeks ago, and bemoaning the adverse fate which a continually dwindling Rupee imposes upon us. I pass at once to the consideration of the accounts and estimates which it is my duty to explain.

ACCOUNTS, 1892-93.

The accounts of 1892-93, as finally made up, show a deficit of Rx. 833,412, as compared with the deficit in the Revised Estimate of Rx. 1,081,900. The improvement, which amounts to Rx. 248,488, is composed of a number of small differences scattered over both the Revenue and Expenditure heads, none of which are large enough to require particular mention. In short, the Revised Estimate presented to the Council twelve months ago represented as accurately as an estimate could be expected to do the outturn of the year. The accounts were made up at an exchange a little less than 1s. 3d. per rupee; the total amount of Council Bills drawn during the year being £16,532,215.

4. The usual appropriation report, containing the Comptroller and] Auditor General's review and comparison of the estimates and accounts of the year, was published in last week's Gazette of India ; and with it the year's accounts are consigned to past history.

REVISED ESTIMATES, 1893-94.

4. As compared with the Revised Estimates for 1892-93, which we have seen were very accurately justified by the final figures, the Budget Estimate of 1893-9· provided under Revenue heads for better Land Revenue Rx. 299,600, worse Opium Revenue Rx. 650,300, worse Salt Revenue Rx. 60,800, better Railway Revenue Rx. 487,500, and a number of minor differences. In the aggregate the difference was difference for the worse of Rx. 15,500

6. The Revised Estimates of 1893-94 shew that we have had a very favourable Land Revenue year, even after taking into account the fact that Rx. 207,200 of the increase comes in Madras and Bombay, by deduction from, or charge to, other heads. The return is about 25¼ crores, whereas we have never yet come up to 25, and is Rx. 335,100 in excess of Budget. But, on the other hand, the loss of Opium Revenue is by Rx. 621,800 greater than anticipated, and whereas the lowest figure recorded for many years has been Rx. 7,879,182, we this year estimate to receive only Rx. 6,694,400. The loss under Salt Revenue has been much greater than anticipated, being Rx. 241,600 as compared with Budget Estimates. On the other principal Revenue heads taken together there has been a gain as compared with Budget of Rx. 252,000. Railways have done extremely well during the year, the Revenue being taken at Rx. 654,800 better than Budget and more than a crore better than last year.

7. These differences and a number of minor ones give us a net improvement of Rx. 423,800 upon the Budget Estimates on the Revenue side,* of which Rx. 104,900 goes to Provincial account, leaving Rx. 311,900 for Imperial.

8. The Budget Estimates of the year were for a deficit of Rx. 1,595,100 upon the year's account. With the improvement of Revenue which I have noticed, our Expenditure if kept within estimate would have brought out at the end of the year a deficit of only Rx. 1,276,200. Our deficit, however, stands at Rx. 1,792,800 or Rx. 516,600 greater than this figure. And indeed as a short opium crop has saved us Rx. 370,100 on our estimated opium payments I have really to explain Bx. 886,700 of excess of Expenditure over Estimate in 1893-94.

9. The only heads of Imperial Expenditure in India which shew any noteworthy excess of Expenditure over Estimate are interest on Debt (Rx. 159,500), Working Expenses of State Railways (Rx. 151,500), and the Army Expenditure (Rx. 318,300). The excess under the first represents for the most part the discount on the Loan raised in August, which amounted to Rx. 133,000. The excess expenditure under the second arises in connection with the larger traffic already referred to. Of the Army Expenditure Rx. 263,500 is due to Exchange Compensation Allowances : there has also been expenditure in excess of the Budget Grants of Rx. 21,500 for certain special military and political operations, of Rx. 48,100 for special expenditure in connection with the Gilgit Agency, and Rx. 26,700 for special purchases of horses and mules : on the other hand, savings are anticipated from some of the Budget Grants.

We have saved Rx. 89,000 by short Expenditure upon Special Defences.

10. The items I have mentioned account for excess Imperial Expenditure in India of Rx. 540,300. The smaller differences result in a net saving of Rx. 26,600 and the real excess in the total figures, after allowing for Opium, is Rx. 513,700. So that we have saved more than enough, in minor differences over the rest of the account, to pay for the Exchange Compensation Allowances to non-military officers. These were not included in the Budget, but are estimated at Rx. 137,800 under the non-military heads.

11. The sterling expenditure account compared with Budget Estimate shews £1004,100 excess payments under Interest ; excess marine charges £27,300 ; short charges for special defence works £66,000, giving, with a few smaller differences, a net excess of £65,800.

12. The exchange upon the expenditure was estimated at 1s. 2¾d. to cost Rx. 9,935,900 ; it is now estimated at Rx. 307,200 more.

13. Adding together these items, the deterioration which I have explained on the expenditure side amounts to the figure above stated, namely—

	Rx.
Imperial Expenditure in India	513,700
Sterling Expenditure	65,800
Exchange..	307,200
Total	836,700

14. I ought to mention as a matter of some public interest in connexion with the estimates of 1893-94, that the Royal Commission on Opium is expected to cost in India about Rx. 20,000, and in England about £1,500 ; of these amounts, half will be charged to Indian Revenues. The smallness of the expenditure is for the most part due to the fact that the Commissioners (except the one who was placed on the Commission as an officer of the Government of India) neither required nor received any remuneration for their services, being determined that their laborious task should cost as little as possible to the people of India.

BUDGET ESTIMATES, 1894-95.

15. In explaining the Budget Estimates for 1894-95 I ask the Council first to go back to my statement that the revenue in the Revised Estimates of 1893-94 falls short of the Budgetted Expenditure of that year by Rx. 1,276,200. Our revenue of the coming year is largely estimated upon the basis of the Revised Estimates of the current year, and I propose first to shew, as compared with those Revised Estimates, what additional Revenue under the same heads we may expect to come into our account during the year 1894-95.

16. First, under the principal Revenue heads, the Estimates of Land Revenue shew an increase of Rx. 211,300 upon the high figures of 1893-94 ; and Salt will, we hope, recover from its backward position of the current year, and bring us in an addition of Rs. 283,000. Under both these heads in fact we have some reason to think that certain short collections of February and March 1894 will come into the accounts of April and May, that is, of 1894-95. On the other hand, we do not think it safe to take Opium at even the figure of 1893-94 ; our realisations are necessarily affected by the adverse exchange arising out of the low price of silver, and we estimate a falling-off of Rx. 300,800. The remaining principal heads show some increases and some decreases, but on the net account a decrease of Rx. 1,600, giving for this section of the accounts a net increase of Rx. 191,900. To this we have to add the estimated increase in Railways of Rx. 201,900 and in Irrigation of Rx. 144,200; but, on the other hand, we lose Rx. 160,400 under Mint Receipts (by reason of discontinuance of coinage.) The net amount of all these is an increase of Rx. 377,600, which, by a number of minor differences under other heads, becomes Rx. 395,400. Of this total amount of increase of our revenues, Rx. 240,900 belongs to the Provincial account, and Rx. 135,100 to Imperial. In respect of Revenue, therefore, we expect on the Imperial account to be better off in the approaching year by only Rx. 155,100, as compared with the Revised Estimates of 1893-94 ; and the result therefore is that if we had on our expenditure side merely to meet the same Imperial expenditure that was provided for in the Budget of last year, we would be, with the revenue we anticipate in deficit by Rx. 1,276,200, less Rx. 155,100 or Rx. 1,121,100.

17. The deficit we will actually have to meet will be this amount plus any amount by which the expenditure for which we have to provide in the coming year exceeds that of the Budget Estimates of 1893-94. To find what this addition will be, take first the estimate of Imperial expenditure in India. The figures stand as follows :—

	Budget, 1893-91.	Budget, 1891-95.	Increase or Decrease.
	Rx.	Rx,	Rx.
Direct charges on Revenue ...	4,614,200	4,662,300	48,100
Interest ...	55,400	—113,400	—168,800
Post Office, etc. ...	2,081,400	2,073,200	—8,200
Civil Departments ...	3,134,500	3,240,100	105,600
Miscellaneous ..	688,400	700,000	11,600
Famine ...	1,119,300	1,121,200	1,900
Railway Revenue ..	11,597,400	12,061,100	463,700
Irrigation ...	1,349,300	1,373,200	23,900
Buildings and Roads ...	1,878,500	1,507,800	—370,700
Army ...	15,693,500	16,169,200	475,700
Special Defence ..	252,300	113,500	—138,800
Total ...	42,461,200	42,908,200	+444,000

18. The increases and decreases in this statement, which are less than Rx. 50,000, require no remark ; they may be described as ordinary variations. The decrease under Interest merely means the transfer of more interest to the Railway Revenue account, the net increase under these two heads, Rx. 294,900, representing the additional working expenses and surplus-profits payments arising in connection with the larger traffic. Under Civil Departments we have a net increase of Rx. 105,600, of which the principal items are Rx. 28,500 under administration (mostly Exchange Compensation allowance), Rx. 139,800 under Political (additional subsidy to the Amir Rx. 60,000, probable expenditure of demarcation under the treaty Rx. 50,000, Exchange Compensation Rx. 28,400) ; other increases Rx. 41,600 mostly due to the Exchange Compensation ; savings in police Rx. 26,900 (chiefly in Upper Burma) ; and savings under Marine Rx. 77,400 (mostly counterbalanced by short receipts).

19. The decrease of Rx. 370,700 under Buildings and Roads is due to economies forced upon us by our present financial condition. We have saved Rx. 194,200 by reducing the grant for Military Works and Rx. 175,500 by cutting out practically every new work upon the Civil side (under India, General. and in Upper Burma) to which we are not absolutely committed.

20. The Army expenditure shows, as compared with last year's estimates, an increase of Rx. 475,700. Of this amount, the variations in pay and allowances which depend upon Exchange, alone account for Rx. 390,100.

For apart from the question of Exchange Compensation, the pay of the British Soldier is fixed in sterling, and the Rupee payment depends upon the rate of exchange annually fixed for the adjustment of transactions with the English Treasury. That rate was for this year fixed, as usual, upon the basis of the rates actually current in December last (namely 15½d.) but, owing to the peculiar circumstances of the year the rate has been declared " subject to revision hereafter, should it be deemed necessary, in consequence of the actual rate varying greatly from the official rate for any considerable length of time."

The balance of the excess, or Rx. 85,600, is composed of several items, of which a fuller account is given in the second part of this statement.

21. The English expenditure for which we have to provide is, on the whole account, £13,500 less than that of last year. We have an increase on account of interest of Rx. 288,500, owing chiefly to the temporary borrowings of which I shall have presently to give an account ; on the other hand, there are savings of Rx. 33,300 on the Marine charges (as last year's estimates contained some special construction charges) ; of Rx. 12,600 under Territorial Pensions (due to the death of Maharaja Dhulip Singh) ; of Rx. 69,700 under Army charges (a balance between a large saving in Military stores and an increase in non-effective charges) and of Rx. 152,100 under Special Defence Works, the expenditure on which is coming to an end.

The other differences are small, and involve a net decrease of Rx. 34,300.

22. The Exchange upon our expenditure was in last year's Budget taken at 14¾d., and came to Rx. 9,935,900. This year we take 14d. as our rate, and the Exchange comes to Rx, 11,307,400, so that we have

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*I neglect for present purposes the fact that about Rx. 30,000 of this is due to the operation in 1893-94 of the New Tariff Act.

an excess expenditure to provide for of Rx. 1,371,500.

23. Now, bringing all these increases of expenditure together, we have, as compared with Budget Expenditure of last year—

	Rx.
In India—Imperial account—increase	444,000
In England, decrease	—13,500
For Exchange, increase	1,371,500
Net Increase...	1,802,000

24. I have shown that our estimated revenue o-1894-95 falls short of the Budget expenditiure of 1893f 94 by Rx. 1,121,100; it therefore falls short of our budgetted expenditure of 1894-95 (so far as we have gone) by Rx. 2,923,100.

The difference between this and the 3½ crores I gave in my Statement of March 1, is mainly in the reductions we have effected, chiefly under Buildings and Roads, both Military and Civil, in order to meet the shortness of our means.

SPECIAL MEASURES TO MEET THE DEFICIT.

25. This amount then, Rx. 2,923,100, is the deficit which we have to take special measures to meet. The first of these special measures is the re-imposition of Import Duties for which the Council passed a Bill on March 10. The annual revenue to be obtained by that measure I then stated at Rx. 1,400,000, but the measure was modified in Select Committee by the reduction of the first-proposed duties on iron and steel, and I now put down the revenue at Rx. 1,350,000. I make a deduction of a little over ten per cent. for short collections the first year, and the actual figures passed into the estimates on account of the duties are—

	Rx.
Revenue (after deduction of Refunds)	1,200,000
Establishment	60,000
Net Produce	1,140,000

26. The next measure is that we are obliged to suspend the famine grant for the time. This is, as has been often explained, the grant of surplus revenue to the construction of Protective Railways and Irrigation Works. Part of the original Rx. 1,500,000 is already pledged, that is, it is used to meet the loss to Government on its contract in respect ef the Bengal-Nagpur and Indian Midland Railways. That loss, in the coming year, is estimated at Rx. 368,800, and there is also an estimate of Rx. 10,000 for actual famine charges; so that of the whole grant only Rx. 1,121,200 is capable of being resumed, or rather withheld. We have deemed it expedient to allow Rx. 45,000 on account of certain Irrigation works, to remain charged against this head, but the remaining Rx. 1,076,200 will remain unspent in 1894-95. The principal Railway work which is being charged to this head at present is the East Coast Railway. And, as this work is classed also as a Productive work, a considerable grant has been given to it, under the head of Expenditure not charged against Revenue, so that this particular work will not very greatly suffer by the suspension of the grant. But this only means that the effect of the reduction is passed on to other Railway projects.

27. One other measure we have been obliged to take, namely, to call on Provincial Governments for contributions to our aid, in other words to force upon them severe economies, and appropriate the results to the benefits of our own account. The Government of India were most unwilling to have recourse to a measure which practically means the stoppage for the time of all administrative improvement, a measure which they feel must take all the heart out of Provincial Governments, by making them surrender all the fruits of careful administration, to fill the yawning gulf of our sterling payments. But as the Government of India said in addressing its demand to them, "the imperious necessity for imposing new taxation obliges the Government of India first to exhaust all available methods of increasing their resources; and this necessity is the only justification they can put forward for so soon making a practical revision of 'contracts' made only two years ago, and calling in balances which the Local Governments might legitimately claim as pledged to them for the purpose of administrative improvement."

28. The Government of India wish to acknowledge the readiness with which this demand has been met. The demand was issued on March 1st; it had been complied with by March 12th. Though not very large in amount, except in one case (that of Lower Burma), the demand comes so closely after the adjustment of assigned revenue to assigned expenditure, that it means in every case the adoption of active measures to restrict expenditure; and it must be remembered also that it comes after the Local Governments have already had, in the Exchange Compensation allowances, to meet new expenditure over and above their assignments.

29. The total amounts obtained from the Local Governments come to Rx. 405,000, their balances being, in nearly every case, reduced by the demand to the minimum prescribed by the Secretary of State.

30. By these three measures the deficit in our account is reduced by Rx. 2,621,200, namely:—

	Rx.
New Import Duties, net produce	1,140,000
Suspension of Famine Grant	1,076,200
Contributions from Local Governments	405,000
	2,621,200

from Rx. 2,923,100 to Rx. 301,900, at which figure it stands in the final statements.

31. I have already in my statement made in this place on March 10th given a full account of the reason, which have led to the Government accepting this deficit for the year 1894-95. I shall not weary the Council by a repetition of a subject then very elaborately discussed.

CLOSING OF THE MINTS.

32. The central fact to the financial history of the year was the closing of the mints on 26th June last. When the last Budget Estimates were presented to this Council, the Government of India were waiting for the report of the Committee assembled under Lord Herschell's presidency, to whom had been committed the examination of the currency proposals of the Government of India. The Committee reported under date May 31st. Their recommendation was as follows:—

"It remains for us to state the conclusions at which we have arrived. While conscious of the gravity of the suggestion, we cannot, in view of the serious evils with which the Government of India may at any time be confronted, if matters are left as they are, advise your Lordship to over-rule the proposals for the closing of the mints and the adoption of a gold standard which that Government, with their responsibility and deep interest in the success of the measures suggested, have submitted to you.

But we consider that the following modifications of these proposals are advisable. The closing of the mints against the free coinage of silver should be accompanied by an announcement that, though closed to the public, they will be used by Government for the coinage of rupees in exchange for gold at a ratio to be then fixed, say 1s. 4d. per rupee, and that at the Government treasuries gold will be received in satisfaction of public dues at the same ratio."

33. The Government of India having considered the report, telegraphed to the Secretary of State, on June 15th, proposing to take immediate action on this decision; the Secretary of State'e consent was given on June 20th, and the necessary legislation was carried through on June 26th.

34. It was, of course, expected that the value of silver would be immediately affected by this change. It stood at about 38d. till June 25th, and then in four days it fell to 30¼d. In July, it recoved in the first week to 34d., but settled afterwards at about 32½. In August and September, it stood at about 34, but it fell during October, and its price from then till the middle of January stood at about 32. After this, a renewed fall set in, and in the first week of March the price was quoted at 27d.; at that price the metallic value of the rupee is about ten peace farthing.

35. Meantime, silver legislation was taking place in the United States of America. Congress met on August 7th, and a Bill for the repeal of the silver purchase clause of the Law of 1890 was speedily introduced, and was passed on August 28th by an unexpected majority. The Bill remained under discussion in the Senate from August 28th till October 30th, when it was passed after a strong opposition. It received the President's signature on November 1st. But it will be seen from my statement of the history of the price of silver that the legislation of the United States was practically a foregone conclusion. Its effect had been discounted, and the final passing of the law produced but little change in the price. The doubtful element in the case was the Indian legislation, and when that legislation became an accomplished fact, the price of silver immediately assumed a lower level.

36. During the months succeeding the closing of the mints the price was favourably affected by a strong demand from India. The amounts imported into India during these months were Rx. 2,019,100, Rx. 781,400 Rx. 858,400, Rx. 1,127,400, Rx. 450,400, Rx. 926,600, Rx. 1,658,400, and in February Rx. 1,167,800. Total Rx. 8,989,500.

37. We have naturally been very much interested in the question what became in this country of these large imports of silver, but our enquiries have satitsfied us that there has really been a very large demand for it for private use, and possibly also for hoarding. The divorce between the value of coined and of uncoined silver brought about a state of things utterly unknown in Indian history—in the experience at least of any of the present generation—viz., that uncoined silver could be sold at a profit for considerably less than its weight in coined silver. Silver dealers rushed in to make a profit out of the inability of the ordinary Indian to understand that it was not necessarily a profitable transaction to buy a tola of rupee-silver for fifteen annas. The question was violently agitated of imposing a silver import duty, so as to prevent a demand for silver that threatened to annihilate, by its own force, that balance of trade which had hitherto required settlement by Council Bills. But it was recognized that this demand for silver would have to be exhausted before our new currency policy could have a fair chance, and it was determined to leave it to the operation of natural causes. The announcement was made upon January 18th that no duty would be placed on imported silver in aid of the currency policy.

38. A certain amount of this silver, but not, so far as we can find, a very large amount, passed into Native States for use in coinage. It was easy to foresee that, by the closing of our mints, our rupees would be appreciated with reference to the silver coinage of Native States, especially if measures were not adopted in these States to restrict their coinage in a corresponding measure. We advised the various Durbars to watch the current rate of exchange between their rupees and the Government rupee, and most of them stopped coinage very shortly after we had done it. The Native States are not, however, so favourably situated as we are with reference to the maintenance of an appreciated coinage; for their rupees can, in most cases, be manufactured without elaborate machinery, and so far as we know (though we have not yet full information on the point), the local systems of currency are in very few cases strictly limited, like our own, to coin issued by the State in which it is current. We are, however, continuing to watch the effect of our policy upon the coin of Native States, and to advise them, from time to time, as to the economic effect of measures taken by ourselves or intended by them.

39. This excessive import of silver was not the only obstacle which our currency measures had to meet with. We had been obliged, for reasons for which we were not responsible, to initiate these measures at the most unfavourable time of the year, namely, the beginning of the slack season—that is, the season when our exports are smallest; and the refusal of the Secretary of State to issue his Bills under 15¼d. brought other importers into competition besides the importers of silver, and the balance of trade on the whole actually turned against India for a time. I think it is now recognized that the policy of refusing to issue Bills was a mistaken policy, and that it would have been better to issue Bills moderately, so as to meet the demands on the Home treasury. But the circumstances we had created were altogether new, and both officials and merchants and bankers had all to learn by actual experience what new economic forces had been called into existence, and how they affected the question of the appreciation of the rupee. The Secretary of State announced, on January 20th, his abandonment of his attempt to maintain a forced value for his Bills, and since then the course of commerce has given us ground for expecting that we shall be able to maintain the rupee at a value considerably above its metallic value, though not as yet approaching the limit at which there is any chance of its functions as a currency beginning to be replaced by gold.

40. The first considerable issue of Council Bills was on 31st January, when a rate of 14 3-8d. was obtained. The rate fell till the end of February, when it stood at 13 9-16d., but it has since then recovered to about 14d.

41. The question of the future value of silver is so doubtful, that I hesitate to express any opinion regarding it. We are told that it has now touched bottom, but we have been told that very often in past times, and yet it has sunk lower. I do not agree with those who think that if we were to open our mint we would benefit by enhancing the value of silver. It should be remembered that we can enhance that value only by actually absorbing a considerable share of the world's produce of the metal. But the absorption and coinage of a large amount of silver is an effect that can only follow, and be concomitant with, a fall in the value of the rupee. It is, in fact, economically, the effect of the currency of the country to adapt itself, by increase in volume, to its decrease in value. In other words, if the opening of our mints is to enhance the value of silver, it can do so only by a process which involves the depreciation of the value of the rupee; and, therefore, as it seems to me, no enhancement of the value of silver, brought about by our opening our mints, can be of any advantage to us.

42. I think that even those who do not believe in the ultimate success of our currency legislation, must at all events admit that we have, by its means, escaped an immediate disaster; and those who believe that the only way of issue from the difficulty lies through bimetallism, will admit that they are several steps nearer its realization when the rest of the world has ceased to rely on India's consent to bear the main portion of the burden of silver-depreciation.

SECRETARY OF STATE'S OPERATIONS.

43. By the circumstances to which I have alluded the sale of Council Bills was practically in suspense from July 1893 to January 1894, inclusive. The Secretary of State had estimated to raise £18,700,000 by Bills, of which £1,189,200 was the estimated amount of net payments to railway companies, the remainder representing the current requirements of the year. During the first three months of the year he issued Bills for £5,722,799, an unusually large amount, which raised his sterling balance on June 30th to £4,173,925; but from that date till the end of January the amounts received were, in each of the seven months, £51,750, £78,250, £6,672, £4,791, £609,544 (in November), £20,937, £90,658, giving a total of only £862,602.

44. During this period, therefore, the Secretary of State had to carry on his transactions by borrowing. The high balance of June 30th carried him over July and August, and besides this balance he had at that time over £400,000 in hand on account of a borrowing and repaying transaction provided for in the Budget Estimates. He had estimated to raise £1,300,000 of 3 per cent. stock to pay off railway debentures, and though he raised most of this amount in July, the repayments were not complete till October. His cash balance, however, was very low in the end of August, namely, £460,903. In September he issued 3½ per cent. debentures for £1,386,000, and borrowed temporarily £500,000; and the net temporary borrowings in subsequent months were—October £1,500,000, November £750,000, December £750,000, January £2,750,000, giving a total of £6,250,000.

£25,000 of this came into October.

45. The figures as made up on actual [illegible]ounts till the end of January, and estimates received from the Secretary of State for the two last months give us—

	Till January: Accounts.	February and March Accounts and Estimates.	Total for year.
Fnds raised by Permanent Debt	1,386,000	.....	1,386,000
Council Bills	6,585,400	2,814,600	9,400,000
Temporary Borrowing (net)	6,250,000	—250,000	6,000,000
	14,221,400	2,564,600	16,786,000

It will be seen therefore that the Estimate of Council Bills now made falls short by £9,300,000 of the Estimate of last March, and that this amount has been made up by by permanent debt £1,386,000, temporary debt £6,000,000, a reduction in the cash balance of £1,013,000: total £8,399,000; besides reductions in the payments to Railway Companies and on account of remittances.

46. We have *per contra* an enormous accumulation of silver in our Treasuray Balances in this country. The £8,399,000 of debt incurred, and cash balance reduced, during the year are represented, at an exchange of 15d., by Rx. 13,438,400 in this country, and our cash balance in India being practically increased by this amount, stand at the close of January, February, and March at the unprecedented figures of Rx. 23,802,200, Rx. 25,016,500 and Rx. 26,251,800 (estimated).

47. Next year, it will be seen that it is not the present intention of the Secretary of State to draw Bills on our accumulations of silver in order to pay off his temporary debt. He proposes to borrow £8,300,000, of which £6,000,000 will be used to discharge the temporary obligations outstanding at the end of the current year; and the rest is required for his ordinary transactions. The amount for which he proposes to draw, £17,000,000, is only the expenditure of the year. with the addition of the Capital outlay on account of State Railways, and a portion of his remittance payments. It must as usual, be understood that these figures are given with reservation of entire liberty to the Secretary of State to vary his borrowings and his drawings as he may find occasion.

LOANS IN INDIA.

48. In the Budget Estimates of 1893-94 we proposed to raise a loan of Rx. 3,000,000. On July 14th, while we were still in ignorance of the approaching failure of Council Bills, a notification was issued calling for tenders for Rx. 3,500,000 at 3½ per cent., and at the same time notice was issued for the discharge of such part of the 4½ per cent. loans of 1878 and 1879 (excluding the 7 shillings per cent. portion) as still remained unconverted, under previous notifications, into four per cents. The loan was raised at an average of Rs. 96-3-2¼ per cent., producing Rx. 3,366,130, against a nominal value of Rx. 3,499,100 (as Rx. 900 remained unissued). Of the 4½ per cent. loan we estimate to have paid off Rx. 1,100,000 during the current year, leaving Rx. 241,447 undischarged. The three-and-a-half per cents. are now above par.

49. It is hardly necessa[illegible] that with our huge

Digitized with financial assistance from the Government of Maharashtra on 19 June, 2017

silver balances, we have no intention of raising a loan in India during the year for which estimates are now being presented.

CONCLUSION.

50. Such then is our programme for the approaching year,—a programme of retrenchment and of vigilance, intended to tide us over what I have called a transition period. The means which we have adopted in our Budget Estimates of nearly balancing our Revenue and Expenditure, are means which will hardly be available a second time. It is at some risk that we suspend even for one year the provision of a crore or a crore and a half which we shall certainly require if a famine season comes upon us: we cannot call our financial position safe till we find ourselves again with that crore to the good. The forty lakhs also which we obtain from the Provincial Governments exhausts for the time that source of relief from temporary difficulties. A year hence, as I said a fortnight ago, we shall certainly have to reconsider our position, and we hope by that time to have a much more definite knowledge of the conditions upon which our future financial position rests.

PART II.

DETAILS OF ACCOUNTS AND ESTIMATES.

SECTION I.—ACCOUNTS OF 1892-93.

51. The Revised Estimates for the year 1892-93 showed a deficit of Rx. 1,081,900. As anticipated by Sir D. Barbour in paragraph 18 of the Financial Statement of March last, I am now able to state that the actual deficit is somewhat less. The final Accounts have been closed with a deficit of Rx. 833,412.

52. Explanations of the variations under the several heads of the Account figures from those of the Budget and Revised Estimates will be found in the Appropriation Report published in the "Gazette of India" of the 17th instant. The following statement contains a general comparison of the Revised Estimates with the Accounts of the year :—

		Revised Estimates	Accounts.	Accounts, Better.	Accounts, Worse.
REVENUE.					
India	Rx.	89,683,000	89,819,707	136,707	...
England	£	211,400	220,233	8,833	...
Exchange	Rx.	126,800	132,498	5,698	...
Total	Rx.	90,021,200	90,172,438	1,51,238	...
EXPENDITURE.					
India—					
Imperial, Provincial, and Local	Rx.	64,965,100	65,021,394	...	56,294
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—363,800	—177,359	...	186,441
Net	Rx.	[illegible]	[illegible]844,035	..	242,735
England	£	[illegible]	[illegible]324,541	229,059	...
Exchange	Rx.	[illegible]	[illegible]897,274	110,926	...
Total	Rx.	[illegible]	[illegible]005,850	97,250	..
Deficit	Rx.	[illegible]	[illegible]	248,488	...

53. The total Rev[illegible] total Expenditure in India were higher than [illegible] the Revised Estimate by Rx. 136,707 and Rx. [illegible], respectively, giving a net improvement of R[illegible]. The distribution of these variations between Provincial and Imperial was as follows:—The Imp[illegible] Revenue fell short of the Revised Estimate by R[illegible], and the Imperial Expenditure exceeded the [illegible] Estimate by Rx. 86,350 while the Provincial and Local Revenue exceeded the Revised Estimate by Rx. 155,385, and the Provincial and Local Expenditure fell short of the Revised Estimate by Rx. 30,056. Consequently there was an improvement in the Provincial and Local Section of the Accounts of Rx. 186,4[illegible], and a deterioration in the Imperial Section of Rx. 106,028.

In England there was a reduction in Expenditure, including Exchange, of Rx. 339,985, and an increase of Revenue of Rx. 14,531; these together yield an improvement in England of Rx. 354,516. Deducting from the last figure Rx. 106,028, the amount of the deterioration in the Imperial Section of the Accounts in India, we arrive at the net amount of Rx. 248,488, by which the deficit of the Accounts fell short of that estimated in March last.

54. The larger part of the increase in Revenue in India occurred under the Principal Heads of Revenue Rx. 130,375. The Army Receipts were also underestimated by Rx. 57,243.

55. The Army Expenditure in India was underestimated in the Revised Estimates by Rx. 66,891. Under other heads the Expenditure on the whole was slightly less than the Revised Estimate.

56. The Army Expenditure in England fell short of the Revised Estimates by £128,504 and the Special Defence Expenditure by £18,668, owing in both cases chiefly to the progress in the supply of stores being smaller than was anticipated.

57. The Expenditure not charged to Revenue amounted to Rx. 3,986,290, being very slightly less than the amount taken in the Revised Estimate.

SECTION II—REVISED ESTIMATE OF 1893-94.

58. The following statement contains a general comparison of the figures of the Budget and Revised Estimates of 1893-94 :—

		Budget.	Revised.	Revised, Better.	Revised, Worse.
REVENUE.					
India	Rx.	89,[illegible]	[illegible]	430,100	...
England	£	[illegible]	187,700	..	5,800
Exchange	Rx.	[illegible]	[illegible]	...	500
Total	Rx.	90,[illegible]	[illegible]	[illegible]	..
EXPENDITURE.					
India—					
Imperial, Provincial and Local	Rx.	66,[illegible]	[illegible]	23,900	..
Adjustment for Provincial & Local Surplus and Deficit	Rx.	—[illegible]	[illegible]	..	272,400
Net	Rx.	65,[illegible]	[illegible]	..	248,500
England	£	15,[illegible]	[illegible]	..	65,800
Exchange	Rx.	9,[illegible]	[illegible]	..	307,200
Total	Rx.	91,[illegible]	[illegible]	..	621,500
Deficit	Rx.	1,[illegible]	[illegible]	..	197,700

59. There has been a [illegible] increase in the Revenue; and the total Ex[illegible] India has been restricted to a sum sligh[illegible] of March last; but the Imp[illegible] the Expenditure in England have exceeded the Budget Estimate, and the slight fall in the rate of exchange from 1s. 2·75d. to 1s. 2·6d. has caused an increase in the direct charge for exchange of Rx. 265,900. The net result is that it is now anticipated that the deficit of the year will exceed that entered in the Budget Estimate by Rx. 197,700, and will amount to the very considerable sum of Rx. 1,792,800. Probably, the deficit will be somewhat reduced when the accounts of the year are made up.

60. The increase in the Revenue in India above the Budget Estimate amounts on the whole only to Rx. 430,100. But the Revenues generally have increased in a very satisfactory manner, and it is the heavy falling off in the receipts from Opium and Salt that has reduced the net increase to the amount named. Of the improvement of Rx. 430,100, the sum of Rx. 325,200 is Imperial and Rx. 104,900 Provincial and Local.

61. The only heads under which the revenue will fall short of the Budget Estimates by any considerable amount are :—

	Rx.
Opium	621,800
Salt	241,600
Provincial Rates	220,800
Marine	54,700
Gain by Exchange	78,000

62. The decrease under Opium is in the receipts from the sale of Bengal Opium, and is due partly to the small crop having necessitated a reduction of 351 chests in the quantity sold, but mainly to the average price realised being only Rs. 1,109 a chest as compared with Rs. 1,250 taken in the Budget Estimate.

63. The decrease under Salt is largest in Madras, amounting to Rx. 140,200; there it is due, not to any reduction in the quantity of salt issued, but to the fact that purchasers have again begun, probably in consequence of the fall in the price of Government securities, to avail themselves of the option of deferring payment of duty for six months on lodging security. In Northern India the falling off is considerable, amounting to Rx. 120,000, and represents an actual reduction in the quantity of salt issued. Owing to a failure of manufacture at the Sambhar Lake, the price of that salt had to be raised, and this necessarily had the result of reducing the sales of it. This ought not, however, to have caused a reduction of Salt Revenue in the whole of India, as salt from other sources should in ordinary course have taken the place of the Sambhar salt; but this has not occurred to nearly the full extent of the reduction in Northern India.

64. The decrease in Provincial Rates occurs in Madras. Part of it is nominal, being caused by a change in classification which transfers certain quit-rents, amounting to Rx. 141,100, from this head to Land Revenue. The remainder is due to the suspension of the Village Cess in Madras for one year (1st July 1893 to 30th June 1894), the accumulated balance of the Local Fund to which the receipts from the cess appertain being sufficient to meet a year's expenditure.

65. The decrease under Marine occurs in the Imperial Marine Department, and is nominal, being counterbalanced by a reduction in expenditure; recoveries on account of ships or launches built or other work done at the Government Dockyards for Local Governments being now taken on the Dockyard Accounts as deductions from Expenditure instead of as Revenue. The decrease would have been larger had it not been for large receipts, amounting to Rx. 19,300, not anticipated in the Budget Estimate, from the hire of vessels of the Indian Marine.

66. The uncertainty in estimating the transactions which pass under the head of Gain by Exchange was explained in paragraph 48 of the Financial Statement of last March.

67. The following are the more important increases of Revenue in India :—

	Rx.
Land Revenue, including that due to Irrigation	311,500
Stamps	116,900
Excise	212,000
Forest	88,300
State and Guaranted Railways	646,300

68. Part (Rx. 141,100) of the increase under Land Revenue is nominal, as explained in paragraph 64 above. A considerable part (Rx. 66,100) of the increase in Bombay is also nominal, as it occurs in the adjustment of alienated Land Revenue, and is counterbalanced by an increase in Expenditure. (See paragraph 77 below.) The remainder (Rx. 104,300) represents the real increase, and is contributed to by all Provinces, except the North-Western Provinces and Oudh, Burma and the Central Provinces.

69. The increase under Stamps occurs in all Provinces except Burma. The increase under Excise is also general, the largest increases being in Bengal, Rx. 60,000; Madras, Rx. 50,000; Bombay, Rx. 46,000; and the North-Western Provinces and Oudh, Rx. 30,000.

70. The largest part of the increase under Forest occurs in Burma, where, owing to a favourable season, and the development of forest operations, it is anticipated that the receipts will exceed the Budget Estimate by Rx. 85,000.

71. The Railway Revenue has developed in a most satisfactory manner. The Budget Estimate took credit for a considerable increase in the receipts above those of 1892-93; but the returns up to date justify the anticipation that the Estimate will be exceeded by nearly two-thirds of a crore of rupees. Almost every Railway has shared in the general prosperity, the only exception of note being the Burma Railway, on which the development of traffic has experienced a check for reasons believed to be of a temporary nature: the prices of paddy have been low, and the cultivating classes in Burma have consequently been less well off than usual.

72. The decrease in the sterling Revenue is accounted for by the fact that the Secretary of State, owing to the failure for a time to sell Council Bills, had for a great part of the year no balance available, as usual, for temporary investment. The receipts under Interest are, therefore, expected to fall short of Budget Estimate by £10,400. The receipts under most other heads will also be less than the estimates by small amounts; but the aggregate of these decreases is more than counterbalanced by an increase of £13,700 under Army Receipts in England.

73. The Imperial Expenditure in India is expected to exceed the Budget Estimate by Rx. 143,600, while the Provincial and Local Expenditure will be less than the Estimate by Rx. 167,500. The difference between these two is the Rx. 23,900 shown in paragraph 58 as the reduction of the Expenditure in India below the Budget Estimate. This figure is the net result of a number of increases and decreases.

74. Before referring to the several increases and decreases, one cause of increased expenditure under most heads may be mentioned. In August last the Government of India decided to give to European and Eurasian officers not domiciled in India some compensation for the losses being suffered by them in consequence of the great and continued fall in the rate of exchange. The form which the portion of this compensation that affects Expenditure in India took was the grant to such officers of an allowance, payable monthly with salary, and designated Exchange Compensation Allowance, sufficient to enable each officer to remit to Europe one-half his salary, subject to a maximum limit of £1,000 a year, at a privileged rate of exchange, which was fixed till further orders at 1s. 6d. the rupee. The allowance is payable as a percentage on salary, varying with the rate of exchange assumed as the market rate for the quarter, and calculated to yield an amount equal to the difference between one-half salary converted at 1s. 6d. and one-half salary converted at the average market rate. The average market rate adopted for the payments of Exchange Compensation Allowance in each quarter is the average Calcutta demand rate for the three months ending on the 15th of the month preceding the quarter. The allowances were granted with effect from the 1st April 1893. The rates taken as the average market rates for calculating the payments in each quarter have been—

	s.	d.
April to June 1893	1	2 4-5
July to September 1893	1	3 5-8
October to December 1893	1	3 11-3
January to March 1894	1	3 5-32
Average for the whole year	1	3 37-160

75. The payments of Exchange Compensation Allowance as taken in the Revised Estimates amounted to a total of (Imperial) Rx. 401,300 and (Provincial) Rx 232,100; Rx total 633, 400.

The distribution of the Provincial total of Rx.232,100 among the several Provinces is as follows :—

	Rx.
Central Provinces	13,800
Lower Burma	19,700
Assam	7,800
Bengal	45,000
North-West Provinces and Oudh	42,700
Punjab	30,100
Madras	38,400
Bombay	34,600
Total	232,100

76. The more important increases of Expenditure in India in 1893-94 compared with the Budget Estimates are :—

	Rx.
Assignments and Compensations	81,400
Interest	157,000
Law and Justice—Courts of Law	89,600
Political	97,500
Stationery and Printing	58,600
State Railways—Working Expenses	171,600
Army	318,300

77. The increase under Assignments and Compensations occurs almost entirely in Bombay: the debit and credit adjustments of alienated Land Revenue—Adjustments peculiar to that Province—have been increased in consequence of the actual area of certain alienated lands in Sind having been found to be larger than the area previously recorded: there is a similar increase on the Revenue side under Land Revenue. See paragaph 68 above.

78. The increase under Interest represents the discount on the 3½ per cent. loan for Rx. 3,500,000 raised in August last, and the portion of the interest on that loan payable in the year 1893-94, diminished by the saving in the interest on the 4½ per cent. paper which was notified for discharge in October. When the Budget Estimate was framed last March, no provision was made for the interest on the new loan, as it was then assumed that it would be issued at 4 per cent., and that the interest payable during the year would be covered by the premium on the loan.

79. The grant of Exchange Compensation Allowances accounts for the larger part of the increase under Law and Justice. But in some Provinces also temporary appointments of Judges not provided for in the Estimate have had to be sanctioned or continued.

80. The increase under Political is due chiefly to the enhancement by Rx. 60,000 a year of the subsidy paid to the Amir of Afghanistan, which was agreed to in the negociations of Sir Mortimer Durand, and to the cost of Sir Mortimer Durand's Mission to Cabul. The Herat Mission, the visit to Mekran of the Agent to the Governor-General in Baluchistan, the exploration of the Borkhampti Country, the Kinchaing Mission, and the Anglo-Siamese Boundary Commission have also added to the expenditure under this head.

81. Most of the Provinces show an increase of Expenditure on Stationery and Printing: and the demands on the Calcutta Stationery Office have necessitated considerably larger purchases in this country than were anticipated.

82 The increase of Expenditure on State Railways was caused by the larger traffic and was necessary to earn the larger receipts.

83. The larger part of the increase under Army is due to the grant of Exchange Compensation Allowance, the charge to this head being Rx. 263,300 as given in the table in paragraph 75. The following supplementary grants were also sanctioned during the year, namely—

	Rx.
For the Kachin, South Lushai and Kelat operations	21,500
For the Gilgit Agency	48,150
For the purchase of additional horses to replace those taken to Egypt by the 7th Dragoon Guards	16,900
For rations on the field service scale in the Chin country	16,200
Other smaller grants	11,550
Total	117,300

On the other hand it is anticipated that the Budget Grants for the year will in some cases prove to have been higher than necessary.

84. The more important decreases of Expenditure in India as compared with the Budget Estimates are—

	x.
Land Revenue	57,700
Opium	370,800
Forest	6[illegible],700
Police	84,000
Marine	115,300
Civil Works	145,400
Special Defences	89,000

85. The decrease under Land Revenue occurs chiefly in the North-Western Provinces and Oudh Rx. 23,700, Bombay, Rx. 18,400, and Assam, Rx. 12,200. In the

Nort-Western Provinces and Oudh the Expenditure on Survey and Settlement has been restricted below the Estimate: in Bombay the payments to Village officers have been less than the Estimate, and some new establishments for which provision was made have not yet been entertained: in Assam the direct payments for the collection of Land Revenue are declining with the substitution of Tahsils for collection through Mauzadars, and in that Province also some new establishments provided for have not been entertained.

86. The reduction in Opium Expenditure is caused by the failure of the crop: the Estimate provided for the payments for an average crop.

87. The Budget grants under Forests have proved to be higher than necessary in all Provinces, the saving being largest in Madras and Bombay.

88. The decrease under Police is distributed over all the Provinces: the amounts entered in the Budget Estimates were generally too liberal, provision being made for schemes of re-organisation and improvement not fully ready to be brought into operation, as well as for the full existing scale of expenditure.

89. Most of the saving under Marine occurs in the Imperial Marine Department and is nominal, being counterbalanced by the reduction in Revenue, as explained in paragraph 65 above. There is also a reduction of Rx. 30,100 in Bengal and Burma, due to the progress in the construction of certain new vessels having been slower than was anticipated.

90. The decrease under Civil Works occurs in the Provincial and Local Expenditure of most of the Provinces, the largest reductions being in Madras and Lower Burma. The progress in some works for which provisions was made in the Budget Estimate has not been so great as anticipated.

91. The execution of some works for which provision was made in the Estimate for Special Defences has been postponed: hence the saving under that head.

92. The main cause of the excess of £65,800 in the Expenditure in England was the failure to sell Council Bills for a time, which necessitated borrowing and increased the Interest charges. The increase due to this cause amounts to £84,600. Discount on the Loan of £1,300,000 and on India Debentures, for which no provision was made in the Budget Estimate, amounted to £19,500, and raised the total excess under Interest to £104,100. The Expenditure in England on Special Defence Works will be less than the Estimate by £66,000, the indents for stores sent from India having been reduced in consequence of the postponement of works mentioned in the preceding paragraph. The variations in other heads are smaller, and result in a slight excess over the Budget Estimate.

93. The increase in the Sterling payments accounts for Rx. 41,300 of the increase in the charge under Exchange. The remaining Rx. 265,900 is due to the fall in the rate of exchange from 1s. 2·75*d.* as estimated in March 1893 to 1s. 2·6*d.* realised upon the remittances of the year.

SECTION III.—BUDGET ESTIMATE OF 1894-95.

94. The following Statement compares the Revenue and Expenditure in India and in England in the Budget Estimates of 1894-95 with that in those of 1893-94:—

		1893-94.	1894-95.	1894-95, better.	1894-95, worse.
REVENUE.					
India	Rx.	89,690,900	91,728,000	2,037,100	..
England	£	193,500	173,200	..	20,300
Exchange	Rx.	121,300	123,700	2,400	..
Total..	Rx.	90,005,700	92,024,900	2,019,200	..
EXPENDITURE.					
India—					
Imperial, Provincial and Local	Rx.	66,572,300	68,373,500	198,800	..
Adjustment of Provincial and Local Surplus or Deficit	Rx.	—751,200	—1,184,400	433,200	..
Net..	Rx.	65,821,100	65,189,100	632,000	..
England	£	15,843,800	15,830,300	13,500	..
Exchange	Rx.	9,935,900	11,307,400	..	1,371,500
Total..	Rx.	91,600,800	92,326,800	..	726,000
Deficit ...	Rx.	1,595,109	301,900	1,293,200	...

95. The general features of the year 1894-95, as compared with the Budget Estimates of 1893-94, may be enumerated as follows: A substantial increase of Revenue, amounting to Rx. 837,100; an increase of Revenue net (after deducting the increased cost of establishment) of Rx. 1,140,000 by the imposition of new taxation; a large increase of Expenditure in India by the grant of the Exchange Compensation Allowances to the services; a large reduction of Expenditure in India secured by the stoppage of all optional Expenditure chargeable to the Famine Grant and by stringent measures of economy under other heads; an increase in the Interest charges in England with reduction of other sterling Expenditure; and a large increase under Exchange caused by the fall in the value of the rupee from 1s. 2½d. to 1s. 2d.

The net result is a considerable improvement: the deficit will be Rx. 301,900 as compared with Rx. 1,595,100 in the Estimates of 1893-94. The reasons why it has been decided by the Government of India to accept a deficit in the Estimates were fully explained to the Council on March 10th.

96. The Revenue in India in 1894-95 is expected to exceed that taken in the Budget Estimates of 1893-94 by Rx. 2,037,100. Of this, the sum of Rx. 1,200,000 is secured by the imposition of new taxes.

The increase in Imperial Revenue is Rx. 2,096,900, while there is a decrease of Rx. 59,800 in Provincial and Local Revenue. The distribution between Imperial and Provincial would have been different but for the contributions which the Provincial Governments have been called on to pay in consideration of the severe financial straits of the Imperial Government.

The amounts paid by the several Provinces are:—

	Rx.
Central Provinces	43,000
Lower Burma	180,000
Assam	16,000
Bengal	30,000
North-Western Provinces and Oudh	50,000
Madras	30,000
Bombay	56,000
	405,000

The contributions are brought upon the Estimates and Accounts by transferring the amount from the Provincial to the Imperial share of the receipts under Land Revenue: the Provincial Revenues being thereby diminished and the Imperial Revenue increased. The amount of the contributions levied being Rx. 405.000, the distribution of the increase of Revenue of Rx. 2,037,100, in ordinary course and apart from the special and extraordinary measure resorted to help towards securing equilibrium in the Imperial Budget Estimate, would have been Imperial Rx. 1,691,900 (or if we exclude the new Customs Revenue, Rx. 491,900) and Provincial and Local Rx. 345,200.

97. The only decreases of Revenue of importance are—

	Rx.
Opium	922,600
Provincial Rates	181,800
Mint	162,800
Marine	74,400

98. The loss under Opium occurs in the receipts from the sale of Bengal Opium, and is caused chiefly by the difference in the market price. Last March the current prices justified the assumption of an average price of Rs. 1,250 a chest: now it is not safe to assume a higher price than Rs. 1,070 a chest. The difference of Rs. 180 a chest means a loss of Rx. 761,400. The rest of the decrease is in consequence of the reduction in the probable quantity to be sold necessitated by the poor crops of last and previous years.

99. The decrease in Provincial Rates is the result of a decrease in Madras of Rx. 251,100 and an increase in other Provinces of Rx. 69,300. The improvement in the other Provinces is the normal increase in the rates, which increase with the Land Revenue. Of the decrease in Madras, Rx. 151,500 is nominal, being the amount transferred to Land Revenue in consequence of the change of classification described in paragraph 64 above: the remainder is caused by the suspension of the collection of the cess mentioned in the same paragraph during the first three months of the year, and by the rate at which the cess will be levied from 1st July next being lower than in the past.

100. The closing of Mints to the free coinage of silver accounts for the loss of Revenue under *Mint*: as no silver will be tendered for coinage, there will be no seignorage receipts.

101. The decrease under Marine in nominal, as explained in paragraph 65 above.

102. The following are the more important increases of Revenue in India anticipated in 1894-95:—

	Rx.
Land Revenue, including that due to Irrigation	599,300
Stamps	127,700
Excise	171,700
Customs	1,207,700
Assessed Taxes	53,700
Forest	57,200
Post Office	56,200
State and Guaranteed Railways	858,900
Irrigation—Major Works	67,900

103. Of the increase under Land Revenue, a portion, Rx. 151,500, in Madras, and Rx. 69,800 in Bombay, is nominal, for reasons explained in paragraphs 99 and 68 above. Bengal being permanently settled, shows a slight increase only, and the small Provinces under the direct administration of the Government of India show hardly any improvement on the whole. In the North-Western Provinces and Oudh there is a substantial falling of; but that is merely the result of a correction of an error in estimating. The Estimates of the last few years in that Province have not been realised, and it has been ascertained that sufficient allowance was not made in them for the normal arrears of revenue left uncollected at the end of the financial year: a larger allowance for arrears is made in the Estimate for 1894-95.

Excluding the North-Western Provinces, Bengal and India—General, all the other Provinces show substantial increases in the amount of Land Revenue, these being the result of Survey and Settlement operations in temporarily settled districts, and of the expansion of cultivation in provinces where the amount of the Revenue depends on the extent of cultivation.

104. The improvement in the Stamp Revenue, though unequally distributed over the Provinces, is general throughout India with the exception of Burma, where there has been a check to the development of this branch of income.

105. The increase in the Excise Revenue is also general, Burma being the only exception: the decrease in Burma is due to the adoption of the policy in regard to opium which was described in paragraph 71 of last year's Financial Statement.

106. The increase under Customs is due to the new duties imposed by Act VIII of 1894. The Customs Revenue has not done well in 1893-94, and had there been no change in the duties, it would not have been possible to anticipate any appreciable increase in this head of Revenue.

107. The increase under Assessed Taxes represents the normal development of this branch of Revenue, the amount of increase being somewhat greater than usual; with the exception of Bengal and Bombay, all provinces share in this increase, Madras being the largest contributor.

108. Most Provinces contributed to the increase under Forest, which is of rather more than the normal annual growth of this head of Revenue, the specially large increase being in Burma.

109. The increase under Post Office represents the normal annual progress of the Department, the amount being somewhat higher than usual, as the Revenue increased at more than the average rate in 1893-94.

110. The Railway Revenue is taken at an amount somewhat higher than that which will be realised in 1893-94. The increase is justified either by additional mileage recently opened or to be opened next year, or in the case of lines under development, by the steady growth of traffic.

111. The increase under Irrigation occurs mainly in the Punjab, an extension of irrigation from the Western Jumna, the Bari Doab, and the Chenab Canals being expected. The revenue from the Sirhind Canal was low in 1893-94, owing principally to the closure or the canal for silt clearance for three months: the normal revenue is expected in 1894-95.

112. The Expenditure in India in 1894-95 on the whole will be of about the same amount as in the Budget Estimate of 1893-94. Imperial Expenditure will be less by Rx. 572,200, while Provincial and Local Expenditure will be more by Rx. 373,400, the net result being the small excess of Rx. 198,800 shown in the table in paragraph 94. This approximate equality is the final result of many large variations in both directions.

113. A table gives the same information for 1894-95 in regard to the Exchange Compensation Allowance as is given above for 1893-94 in the table in paragraph 75. In Estimating the amounts for 1894-95, 1s. 2d. the rupee has been assumed as the agerage market rate o the year:—

Imperial	Rx.	712,900
Provincial	"	400,400
Total....	Rx.	1,113,300

The distribution of the Provincial total of Rx. 400,400 among the several Provinces is as follows:—

	Rx.
Central Provinces	22,600
Burma (Lower)	33,100
Assam	13,900
Bengal	72,700
North-West Provinces and Oudh	73,900
Punjab	51,100
Madras	69,300
Bombay	63,800
Total......	400,400

114. The more important increases of Expenditure in India are—

	Rx.
Assignments and Compensations	98,700
Land Revenue	74,500
Customs	64,700
General Administration	67,400
Law and Justice—Courts of Law	141,500
Police	82,600
Medical	56,100
Political	146,200
Stationery and Printing	55,300
State Railways—Working Expenses	314,300
Ditto Interest	158,000
Army	415,700

115. Of the increase under Assignments and Compensations the larger part, Rx. 72,200, occurs in Bombay and is nearly counterbalanced by an increase of the receipts under Land Revenue, see paragraph 103 above. Most of the balance occurs in the Central Provinces, where payments are to be made to certain zemindars as compensation for the resumption of their Abkari rights by the Government—a step considered expedient in the interests of efficient Excise administration.

116. The increase under Customs is for the estabishment required to collect the new Import duties.

117. Form the table in paragraph 113 above, it will be seen that the Exchange Compensation Allowances account for the greater portions of the increases under Land Revenue, General Administration, Law and Justice—Courts of Law, Police and Medical. The remainder of the increases under these heads represents the ordinary growth of expenditure required to meet the wants of the country under the services mentioned.

118. The Exchange Compensation Allowances account for Rx. 27,500 of the increase under Politcal. There is also an increase of Rx. 60,000 in the subsidy of the Amir of Afghanistan; and a provision of Rx. 50,000 has been made for the expenditure which will be incurred in connection with the Afghan border demarcation.

119. The increase under Stationery and Printing is explained in paragraphs 81 and 157: no appreciable reduction of the charges under this head below those of 1893-94 can be hoped for.

120. The increase in the Working Expenses of State Railways is an accompaniment of the increased revenue, and that in the Interest Charges is a transfer from Ordinary Debt following the yearly addition to the Capital Expenditure.

121. The more important increases in the Estimate of Army Expenditure for 1894-95 as compared with the estimate for 1893-94 are as follow—

	Rx.
Exchange Compensation Allowances and alteration in the pay of British soldiers due to different value of the rupee—net	[illegible]
Smaller allowance for short strentgh of troops, based on recent actuals Rx. 63,165 were deducted in 1893-94 and only Rx. 46,100 in the estimate for 1894-95.)	17,000
Amount deducted from the Budget Estimate, 1893-94 for probable savings owing to the absence in Egypt of the 7th Dragoon Guards for a part of the year. Full provifion is necessary in 1894-95 ...	31,000
Pay of officers on the Unattached List of the British Army who are candidates for the Indian Staff Corps under clause 25, I. A. C., 1892	12,600
Increase in cost of food for men and animals	49,000
Increase provision for malt liquor	35,900
Increase provision for the Kashmir and Gilgit transport arrangements	40,000
Increased provision for railway charges for the conveyance of troops and stores	27,400
Provision for the additional staff, etc., required for part of the year under the new organisation on the abolition of the Presidency Army system	10,000
Replacement of the mobilisation equipments, stores, etc., destroyed by fire at Peshawar	38,200
Increased purchases of transport animals to complete establishment, due to casualties and castings	23,700
Larger provision for volunteer corps with reference to authorised establishments, and an increase in the number of efficients	11,300

The more important decreases are as follows:—

	Rx.
Withdrawal of a battalion of British infantry from the Indian establishment, 20 privates being added to each of the remaining battalions	15,700
Fewer local supplies required for ordnance factories, partly counterbalanced by larger provision for camp equipage	16,700
Reduced provision for capitalised pensions and for pensions of officers drawing their pensions in India	11,700
Smaller provision for charges for special expeditions	132,000
The omission of the following special grants made in 1893-94, namely:—	
Reconstitution of Hindustani regiments....	*12,500*
Hutting charges of the Native Army beyond those allowed by regulation	25,900
Purchase of land	10,100
Establishment of new cantonment general hospital at certain stations in Bengal	10,000

122. The important decreases of expenditure in India are:—

	Rx.
Interest	113,200
Marine	105,500
Construction of Protective Railways	1,054,300
Construction of Railways	50,700
Military Works	194,200
Civil Works	408,600
Special Defence Werks	138,800

123. The saving under Interest is the result of the annual transfer from Ordinary Debt to Debt on account of the Capital Outlay on Railways and Irrigation Works. That transfer is partly counterbalanced this year by the addition to the Public Debt of Rx. 3,500,000 borrowed at 3½ per cent. interest in August to October 1893, less the diminution of the debt by the notification for discharge of the balance, Rx. 1,241,4000, of the 4½ per cent. loans.

125. Of the decrease under Marine, the portion

Rx. 65,200, which occurs in the Imperial Marine Department is nominal, as explained in paragraph 65 above. The remainder occurs chiefly in Burma and Bengal: so many new vessels and launches will not be constructed for the Local Governments next year as in 1893-94.

125. The decrease under Construction of Railways is due to the approaching completion of the Mayavaram-Mutupet Provincial Railway in Madras' the provision for expenditure on that Railway being only Rx. 17,500 as compared with Rx. 67,500 in the Budget Estimate of 1893-94.

126. The decrease under Special Defence Works is secured by the practical completion of the expenditure on those works: in view of the financial position, and for other reasons, several of the not very large number of sanctioned works, which remain to be carried out, have been either postponed or abandoned.

127. The reduction under Construction of Protective Railway and that under Military Works, amounting together to Rx. 1,248,500, have been made expressly as measures of economy to help the Government towards securing equilibrium between Revenue and Expenditure.

128. Of the reduction under Civil Works, the sum of Rx. 176, 500 was made from Imperial Expenditure directly with the object described in the preceding paragraph. And of the remainder the larger part is made in Provincial Expenditure indirectly with the same object, the reductions being made to enable the Provincial Governments to pay to the Imperial Government the contribution which they were called on to pay in order to reduce the deficit in the Estimates of 1894-95. Some of the Local Governments have however made the required reductions under other heads of expenditure.

129. It may be mentioned that very strict economy has been insisted on in other Expenditure also, and that the grants under many other heads than those mentioned in the two preceding paragraphs would have been larger had it not been for the efforts made to reduce the deficit in the Estimates. In fact the difficulties of the position have for the last year or two obliged the Government to take every feasible measure to reduce or restrict its current expenditure.

130. The Expenditure in England in 1894-95 will be on the whole less by £13,500 than that entered in the Budget Estimate of 1893-94.

131. The only head under which an increase of importance in the expenditure in England is anticipated is Interest, which shows an excess over the Budget Estimate of 1893-94 of £288,500. This is due to the sterling borrowing necessitated by the failure to sell Council Bills during a great part of 1893-94.

132. There are reductions of £33,300 under Marine, as the Warren Hastings, for the construction of which a large provision was made in 1893-94, has been completed of £152,100 under Special Defence Works, the reason being the same as explained in paragraph 126 above in regard to the expenditure in India under the head, and of £166,800 under Army Effective Charges, the amount of Clothing and Ordnance Stores, and the payments to the War Office being less than in 1893-94. The Non-Effective Army Charges are, on the other hand, increased by £97,100: it is feared that the maximum of the Non-Effective sterling Army Charges has not yet been reached.

133. The increase of Rx. 1,371,500 in the Exchange on Expenditure in England is due to the fall in the rate from 1s. 2⅜d. to 1s. 2d. the rupee.

SECTION IV.—EXAMINATION OF THE ESTIMATES UNDER THE MORE IMPORTANT HEADS OF REVENUE AND EXPENDITURE.

LAND REVENUE:

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts 1892-93.	1893-94. Budget.	1893-94. Revised.	1894-95, Budget
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue—	24754205	24638963	25627634	25972800	26284300	26572100
Shown under XXIX. Irrigation.	089 5	673189	722306	815600	792000	863500
Shown under I.—Land Revenue.	24045209	23965774	24905328	25157200	26492300	25703600
Total...	3676596	3835126	3936345	4112300	4055800	4186800

134. The figures in the above table show the distribution of the Land Revenue among the several Provinces. The feature which has distinguished this head of Revenue for many years appears again in the Estimates for 1894-95, namely, a progressive increase in consequence of increase of assessment on re-settlement and of extensions of cultivation in the Provinces where the revenue depends on the amount of land under cultivation. Setting aside the small Provinces classed under "India—General," and the permanently-settled Province of Bengal, the only Province which does not show an increase is the North-Western Provinces and Oudh: as explained in paragraph 103, this is due to more careful estimating and not to any actual falling off or to any change of policy in that Province. The Explanations in paragraphs 68 and 99 may also be referred to.

OPIUM.

	Revenue.	Expenditure.
	Rx.	Rx.
Accounts, 1890-91	7,879,182	2,180,797
Accounts, 1891-92	8,012,380	1,861,813
Accounts, 1892-93	7,993,180	1,602,496
Budget, 1893-94	7,316,200	2,255,000
Revised, 1893-94	6,694,400	1,884,900
Budget, 1894-95	6,393,600	2,255,300

135. The Budget Estimate of receipts in 1893-94 from Bengal Opium was based on the assumption that 43,704 chests would be sold at an average price of Rx. 1,250 a chest. The yield of the crop being small, and the reserve having been exhausted, it became necessary to reduce the sales in the last three months of the year by 351 chests. This reduction accounts for a diminution of the receipts by Rx. 43,900. The high prices of 1892-93 were not maintained. The prices in April, May and June showed a distinct falling off: in July the price fell very low in consequence of the apprehensions and uncertainty caused by the passing of the Currency Act a few days before the sale; in subsequent months there was a large recovery; but the average price for the whole year was only Rx. 1,109 a chest. This lower price is the cause of the bulk of the falling off in the Bengal receipts.

136. The price realised at the sale this month was Rx. 1,095 a chest, and the tendency has since been downwards. It is therefore not considered safe to assume for 1894-95 a higher average price than Rx. 1,070 a chest.

The quantity of Bengal Opium to be sold in the first nine months of 1893-94 was settled by the notification in June last: the quantity to be sold in the last three months cannot be settled till June next: but for the purpose of the Budget Estimate it is assumed that 42,300 chests will be sold in the whole year, being less by 1.404 than the quantity assumed for 1893-94 in the Budget Estimate of that year.

These reductions in price and quantity account for the considerable diminution on the receipts from Bengal Opium in 1894-95.

137. The exports of Malwa Opium through Bombay have fluctuated considerably from month to month in 1893-94. But the final result of the year promises to be an export of about the same amount as in 1892-93. The Revised Estimate for 1893-94 and the Budget Estimate for 1894-95 have accordingly been placed at approximately the same figure as the actual receipts of 1892-93.

138. The receipts from the sale of Excise Opium tend to increase from year to year with the increase in Excise Revenue. The Budget Estimate of 1893 94 was placed lower than it otherwise would have been, because of the intended adoption from 1st June of the very restrictive measure in regard to opium in Burma described in paragraph 71 of the Financial Statement of last March. The arrangements for the change took longer to mature than was expected, and the new rules were brought into force only from 1st January 1894. This postponement and the general increase of the receipts in other Provinces have caused the increase in the Revised Estimate for 1893-94. The restrictive measures will be in force in Burma during the whole of 1894-95, and the reduction in receipts caused thereby more than counterbalances the increases in other Provinces.

The expenditure on an average crop of opium was provided for in the Budget Estimate of 1893-94. The crop was again considerably below the average, and the expenditure this year has been less than the Estimate by Rx. 370,800. In 1894-95 provision is as usual made for the payments which an average crop requires.

SALT.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget Estimate, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95
Total	8,523,368	8,636,182	8,656,104	8,587,800	8,346,200	8,629,200
Charges ...	429,013	459,034	458,707	510,800	473,300	518,600

139. The reasons of the falling off in Salt Revenu in 1893-94 have been explained in paragraph 63 above The reasons are of such a nature that there is no likelihood of their producing a similar effect on the Revenue of next year. The Budget Estimate for 1894-95 has therefore been taken at a figure considerably higher than the probable Revenue of this year, but still less than the Revenue actually secured in 1891-92 and 1892-93.

140. The saving in the expenditure this year occurs chiefly in Northern India and in Madras: the season was unfavourable for manufacture, and the manufacturing charges are smaller than usual.

STAMPS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget Estimate, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	4,068,969	4,262,156	4,448,544	4,434,100	4,551,000	4,561,800
Charges.....	130,019	138,447	141,264	154,700	159,000	179,000

141 The stamp Revenue continues to increase. Burma is the only Province which does not contribute to the increase this year: depression of trade is alleged as the reason but fluctuations in Stamp Revenue in a particular year can seldom be ascribed with confidence to any particular cause.

EXCISE

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget	1893-94. Revised	1894-95, Budget
	Rx.	Rx.	Rx.	1Rx.	Rx.	Rx.
Revenue ..	4947780	5117264	5242143	5145900	5357900	6317600
Charges ...	175053	190097	193013	20800	194100	2 5200

142. The Excise Revenue shows this year fully a normal increase. With the exception of Burma all Provinces share in the increase, the North-Western Provinces being now included among the Provinces whose Excise Revenue is increasing. The decrease in Burma, owing to the measures alluded to in paragraph 138 above, has not been so great in 1893-94 as assumed in the Budget Estimate, as the introduction of those measures took place later than intended: the full effect of them will be felt in 1894-95.

PROVINCIAL RATES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget	1893-94. Revised	1894-95. Budget
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	3,491,240	3,502,837	3,706,498	3,707,100	3,486,300	3,525,300
Charges ..	54,040	58,703	55,659	53,500	56,700	53,000

143. These receipts ordinarily increase with the Land Revenue. The falling off shown in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 occurs in Madras, and is explained in paragraph 64 and paragraph 99 above.

CUSTOMS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget 1893-94.	Revised 1893-94.	Budget 1894-95.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Receipts.....	1743218	1701288	1617633	1665200	1658700	2872900
Charges	134652	136363	140634	144800	145300	209500

144. The Customs Revenue has since 1890-91 shown a tendency to decline. Even with the addition of some receipts in the last three weeks of the year from the new duties imposed from the 10th March by Act VIII. of 1894, the Revenue in 1893-94, though higher than in 1892-93, is expected to be slightly less than the Budget Estimate.

For next year without the new duties the Estimate would have been about the same as the Budget Estimate for 1893-94. The new duties, as explained in Part 1 of this Statement, are expected to yield in 1894-95 an additional revenue, after deduction of refunds and drawbacks, of Rx. 1,200,000 in all: Rx. 180,000 under "Petroleum," and Rx. 1,020,000 under "Other Import Duties."

145. The imposition of the new duties necessitates a considerable increase of establishment: to meet the cost of this a sum of Rx. 60,000 has been added to the Estimate of Expenditure in 1894-95.

ASSESSED TAXES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget, 1893-94.	Revised, 1893-94.	Budget, 1894-95.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue...	1,617,396	1,652,823	1,686,141	1,687,200	1,730,300	1,740,900
Charges ..	29,246	29,577	30,171	32,400	31,500	32,700

146. The moderate but steady increase under this head, which ought to accompany the growth of the country in wealth and population, continues.

FOREST.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget 1893-94.	Revised 1893-94.	Budget 1893-94.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Revenue ..	1,448,002	1,490,582	1,591,332	1,588,800	1,677,100	1,646,000
Expenditure	784,113	843,926	865,225	990,200	921,000	984,400
Net..	663,889	646,656	726,107	598,600	756,100	661,600

147. Paragraph 70 and paragraph 108 above may be referred to in regard to the Revenue.

148. The Expenditure hat been increased by the grant of Exchange Compensation Allowance by Rx. 11,800 in 1893-94 and Rx. 20,200 in 1894-95.

INTEREST.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget 1893-94.	Revised 1893-94.	Budget 1894-95
Receipts.						
India, Rx—	710,552	795,558	830,418	861,100	858,800	839,700
England, £—	166,194	58,466	24,543	20,000	9,600	10,000
Exchange, Rx—	54,304	25,389	14,766	12,500	6,200	7,100
Total, Rx—	931,050	879,443	869,727	893,600	874,600	856,800
Expenditure.						
Total, Rx—	4,195,304	4,315,176	4,374 263	4,065,900	4,432,200	4,611,400
Debt outstanding, March 31.						
Sterling, £—	104,408,208	107404143	106,683,767	106,834,643	114,118467	116,418,467
Rupee Debt.						
4 per cent, Rx—	89,107,878	89448897	100,471,572	100,711,397	100,691572	100,691,572
3½ per cent, Rx—	52,780	52,180	52,180	3,052,180	3,551,280	3,551,280
Other Debt, Rx—	13,586,497	13,191,240	2,413,800	2,398,740	1,312,800	1,161,800
Savings Bank Balances, Rx—	8,062,241	8,886,372	9,774,656	10,674,572	10,344,956	10,782,15[illegible]

149. The reductions in the receipts in India show in the Revised Estimate for 1893-94 and in the Budge Estimate for 1894-95 are caused by the re-payment by the Bombay Port Trust of a loan of Rx. 616,100 on 1st April 1893 and by the Bombay Municipality of a loan of Rx. 420,000.

The Secretary of State has not had in 1893-94 any large amounts available from his cash balance for temporary investment at interest, and expects that the same will be the case in 1894-95. Hence the reduction in the Sterling Interest receipts.

150. A loan of Rx. 3,500,000 at 3½ per cent. was raised in August-October 1894 at an average price of R96-3-2½ pies per cent.; and on the other hand, the balance, Rx. 1,341,400, of the 4½ per cent. loan was notified for discharge in October. The discount of Rx. 133,000 on the new loan increases the Interest charges of 1893-94; and about three months' interest on the new loan is payable in the year.

In 1894-95 a whole year's interest is payable amounting to Rx. 122,500; but on the other hand, there is a saving of Rx. 60,363 from the discharge of the 4½ per cent. loan

The interest transferred to the Public Works Debt on account of the new Capital Expenditure on Railways and Canals amount to Rx. 205,100 in 1893-94 and Rx 179,200 in 1894-95.

The increases in the Sterling Interest charges in the Revised Estimate for 1893-94 and in the Budget Estimate for 1894-95 are due to the borrowing operations in England described in paragraphs 181, 182 and 186 below in the Way and Means Section of this Statement.

The interest on Savings Banks Balances has been increasing yearly with the growth of the deposits. The reduction in 1894-95 is caused by the reduction of which notice was given on 30th December 1893 in the rate of interest from 3¾ per cent. to 3½ per cent. Allowance is also made for the probability that that reduction will cause a diminution in the rate of increase of the Savings Bank Balances

The Interest on Other Obligations, apart form the Savings Bank interest, is a small item which does not vary much, the "other obligations' being in many cases permanent ones

POST OFFICE, TELEGRAPHS, AND MINT.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94. Budget.	1893-94. Revised.	Budget, 1894-95
POST OFFICE–	Rx.	Rx.	Rx.	Rx	Rx.	Rx.
Revenue ..	1402503	1446355	1488875	1538800	1549700	1595000
Expenditure	1396744	1493359	1518545	1588300	1560200	1608100
NET	+5759	—47004	—29670	—49 500	—10500	—13100
TELEGRAPH–Revenue Accounts —						
Revenue ..	781034	919335	937743	951500	960100	993800
Expenditure	583525	643550	673039	688400	695100	752600
NET....	+197509	+275785	+264704	+263100	+265300	+241200
Capital Expenditure...	189455	195170	202034	228400	219400	167000
MINT–						
Revenue....	354152	20046	310335	230500	228100	67700
Expenditure	121888	97109	112007	104200	83100	68100
NET	+232264	+112937	+918328	+126300	+145000	—400

151. Both the receipts and charges of the Post Office and of the Telegraph Department increase from year to year with the development of the Departments. The net financial result in both Departments tends to improve.

152. The position of the Mints has been entirely changed by the enactment in June last of Act VIII of 1893, by which the free coinage of silver was stopped. For the present the Mints are only required for the coinage of small silver and copper. The seignorage receipts accordingly entirely disappear in 1894-95. The expenditure of the Mints shows a diminution in the Budget Estimate of 1894-95 as a consequence of the cessation of the coinage of rupees, but the permanent establishments have not as yet been reduced.

CIVIL DEPARTMENT.

	Rx.
Accounts, 1890-91	13,386,261
Accounts, 1891-92	13,853,842
Accounts, 1892-93	14,259,912
Budget, 1893-94	14,472,000
Revised, 1893-94	14,559,600
Budget, 1894-95	14,959,200

153. The grant of Exchange Compensation Allowances has added largely to the expenditure in India under all the heads included in this group, as will be seen from the tables in paragraphs 75 and 113. Explanations of increases due to other causes will be found in paragraphs 80, 117 and 118.

MISCELLANEOUS CIVIL CHARGES.

	Rx.
Accounts, 1890-91	4,678,516
Account , 1891-92	5,046,622
Accounts, 1892-93	5,537,840
Budget, 1893-94	5,538,100
Revised, 1893-94	5,619,100
Budget, 1894-95	5,754,000

154. The expenditure on Political Pensions tends to decrease with the death of the old pensioners, as the additions made to the list are now small. The death of the Maharajah Duleep Sing causes the larger portion of the reduction in 1894-95.

155. The expenditure on Civil Furlough and Absentee Allowances would be fairly stationary but for the decision to pay those allowances in England at the favourable rate of exchange of 1s. 6d. ; this causes an increase to the charges with every fall in the market rate of exchange.

156. The expenditure on Superannuation Allowances is increasing from year to year. The pension list has not yet reached its maximum limit : and the cost of pensions paid in England increases with the fall in exchange, all pensions paid there being now practically fixed in sterling in consequence of the concession of a fixed rate of conversion of 1s. 9d. the rupee for pensions fixed nominally in rupees.

157. The Stationery and Printing charges increase from year to year owing to the yearly increasing amount and complexity of public business.

TOTAL EXPENDITURE CHARGEABLE TO THE FAMINE GRANT.

	Rx.
Accounts, 1890-91	1,082,351
Acconnts, 1891-92	1,500,000
Accounts, 1892-93	1,500,000
Budget, 1893-94	1,500,000
Revised, 1893-94	1,500,000
Budget, 1894-95	423,800

158. But little expenditure on direct Famine Relief has been necessary this, or is anticipated next, year.

159. As explained in Part I, the financial necessities have compelled the stoppage of expenditure on Railways from the Famine grant. For the same reason, the expenditure on Protective Irrigation Works has also been restricted to the amounts required to carry on works already begun.

RAILWAY REVENUE ACCOUNT.

160. The following table exhibits the main features of the Railway Revenue Account from 1890-91 :—

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget, 1893-94.	Revised, 1893-94.	Budget, 1894-95.
Interest and other Charges.						
Net Result—	—387,297	+109,560	—1,011,200	—996,300	—743,900	—1,120,700
Guaranteed Railways.						
Net Result—	—145,989	—333,228	—805,569	—887,100	—752,700	—903,109
Other Receipts—	31,480	32,994	17,883	25,200	33,700	23,000
Other Charges—	185,485	125,190	18,166	135,900	134,100	129,100
Statistics, State Railways, Capital Expenditure to March 31st.						
Expenditure by Government—	101,921,269	105,398,957	110,202,733	114,051,857	114,307,233	117,781,633
Expenditure by Companies—	21,793,709	22,709,508	23,513,080	25,223,208	24,334,780	25,236,280
Total Rx—	123,714,978	128,108,465	133,715,813	139,275,065	138,642,013	143,017,913
Miles open on 1st April—	11,055	12,757	13,106	13,506	13,433	13,893
Guaranteed Railways,						
Miles open on 1st April—	3,243	2,588	2,588	2,588	2,587	2,587

161. *The gross traffic receipts from State Railways are now expected to exceed the Budget Estimate in the current year by Rx. 483,800, while the working expenses are increased by Rx. 171,600, the net improvement being Rx. 312,200.*

The Budget Estimate was prepared for an increase of Rx. 476,700 over the Actuals of 1892-93, while the improvement now expected in the gross traffic receipts of 1893-94 over the Actuals of 1892-93 is Rx. 960,500.

The Railways named below contribute the increases, as compared with the Budget Estimate, noted against them :

	Increase. Rx.
East Indian	170,000
Rajputana-Malwa	70,000
Eastern Bengal	80,000
North-Western	180,000
Southern Mahratta	70.000
Oudh and Rohilkhand	15,060

These good results are due to an increase in coaching traffic, owing partly to the Magh Mela at Allahabad, and to improvement in jute, wheat, seeds, and coal traffic. These increases are to a certain extent absorbed by a fall in the receipts from other Railways, of which the undernoted are the most important :—

	Decrease. Rx.
South Indian	40,000
Burma	87,500
Indian Midland	12,500

These decreases are the results of a falling-off in the goods traffic, owing to unfavourable crops and to dull markets.

162. The gross receipts of the Madras Railway and the Bombay, Baroda and Central India Railway show improvements of Rx. 85,000 and Rx. 115,000 respectively, but indications are not wanting of a falling-off upon the first-named Railway. The Great Indian Peninsula showed a considerable falling-off in the earlier months of this year, but has been doing better lately The net traffic receipts expected from the thres Railways are Rx. 153,100 better than the Actuals of 1892-93, and Rx. 162,500 better than Budget Estimate of 1893-94.

163. The gross receipts of State Railways are estimated for 1894-95 at Rx. 164,600 in excess, and the net traffic receipts at Rx. 21,900 in excess of the Revised Estimate for 1893-94. These very moderate additions are fully justified by increased mileage. It is not considered safe to anticipate the larger revenue which several of the lines are bringing this year. The estimates of the East Indian Railway, the Eastern Benga Railway, and the North-Western Railway are all placed below the receipts expected in 1893-94. The large deterioration in the " net result " shown in the table in paragraph 160 is caused by the addition of interest charges in India and by the increase in the charge for Exchange on interest and annuities paid in England.

164. The net traffic receipts of the three Guaranteed Railways are placed at Rx. 48,000 in excess of the Revised Estimate, and Rx. 201,100 in excess of the Actuals of 1892-93. The Madras line is not expected to do better than in the present year, and it has not been thought prudent to calculate upon a repetition in 1894-95 of the most favourable results attained by the Bombay, Baroda and Central India in the current year. On the other hand, an improvement of Rx. 85,000 is expected on the Great Indian Peninsula Railway, on which the depression in 1893-94 has been abnormal.

IRRIGATION.

IRRIGATION.	Accounts, 1890-1891.	Accounts, 1891-92.	Accounts. 1892-93.	1893-94. Budget.	1893-94. Revised.	Budget 1894-95.
Major Works.	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Net Result.	+153827	+206803	+300699	+194900	+188100	+297400
Minor Works.						
Receipts ..	178899	194114	185866	198400	194000	203700
Expenditure	902276	1073896	1008142	915700	918800	946700
Statistics of Major Works.						
Capital Outlay to March ...	27487656	28320703	28923097	29791603	29693098	30308898

165. The Revised Estimate of receipts is Rx. 18,100 below the Budget Estimate of 1893-94. This small, decrease is the result of very considerable variation. A reduction of Rx. 20,000 occurs in the Punjab owing to restriction of irrigaiton due to abundant rainfall, while the North-Western Provinces contribute an excess of Rx. 25,200 owing to under-estimate of income from flow—irrigation and a general under-estimate of the rovenue. Bengal also shows an improvement of Rx. 5,000. The share of land revenue is increased by Rx. 15,400 in the Punjab on the Bari Doab Canal, but it is decreased by Rx. 39,200 in Madras owing to an increase budgeted for not having been realised on account of the late date on which orders were issued in connection with the new settlement in the Tanjore District.

166. The irrigation revenue is expected in 1894-95 to exceed the Revised Estimate of 1893-94 by Rx. 144,200.

The Imperial share of the improvement under direct receipts from Major Works is Rx. 83,000, and is mainly due to an increase of Rx. 80,900 in the Punjab. The estimated increase of Rx. 76,500 under share of land revenue is due chiefly to the introduction of the new settlement in the Tanjore District of the Madras Presidency.

167. The Financial results obtained from Irrigation Works for which Capital and Revenue Accounts are kept during the years 1891-92 and 1892-93 are given.

BUILDINGS AND ROADS.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	1893-94, Budget.	1893-94, Revised.	1894-95, Budget.
Military Works—	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
Net.....	1,176,631	1,164,724	1,151,525	1,157,000	1,144,100	960,000
Civil Works—Imperial—						
Expenditure ...	721,860	881,358	772,731	837,600	844,700	661,100
Receipts.	47,223	50,807	56,438	59,400	56,500	55,800
Provincial—						
Expenditure ..	2,188,276	2,461,115	2,162,357	2,280,600	2,162,400	2,026,000
Receipts.	308,201	271,319	285,329	268,900	282,200	266,200
Local—						
Expenditure ..	1,600,095	1,651,761	1,714,593	1,772,700	1,742,200	1,795,200
Receipts.	249,820	255,204	266,147	252,900	268,400	260,400

168. The Budget Estimates for 1894-95 for imperial and previncial Expenditure shew large reductions as compared with the Budget Estimates of 1893-94, which are necessary owing to the present financial position. The reductions are—

	Rx.
Military Works	192,900
Imperial Civil Works	176.500
Provincial Civil Works	254,600

Full details of the proposed appropriation of the outlay provided for in the Provincial Civil Works Estimates are not available at present, but the distribution of the expenditure in the Accounts of the past two years and the Budget Estimate of the current year is given below :—

	Actuals, 1891-92.	Actuals, 1892-93.	Budget, 1893-94.
	Rx.	Rx.	Rx.
Erection of new buildings ..	739,312	631,276	688,832
Construction of roads	287,676	230,421	245,044
Works of public improvement ..	176,099	93,331	85,035
Repairs of buildings..	191,346	167,192	183,067
Repairs of roads	473,929	461,645	474,727
Repairs of works of public improvement ..	26,244	27,085	30,143
Establishment..	453,075	482,943	489,389
Tools and Plant	28,004	42,106	34,574
Suspense	32,071	2,804	14,000
Miscellaneous expenditure by Civil officers in charge of Public Works..	53,359	—29,162	35,789
Total....	2,461,115	2,162,357	2,280,600

ARMY SERVICES.

	Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget 1893-94,	Revised 1893-94.	Budget 1894-95.
	Rx.	Rx.	Rx.	Rx.	Rx.	Rx.
India	14799428	15741062	15589091	1569350	16011800	1616920
England ..	4440125	4559513	4888796	44975	4502900	442780
Exchange ..	1450815	1980026	2941224	23204	2899100	316270
Total..	20690068	22280601	23419111	23011400	23413800	23759700
Less—Receipts...	785635	780,404	864320	769100	825400	809706
Net...	19904433	21500197	22554791	22242300	22588400	22950000

169. The expenditure in India continues to increase Generally speaking the causes may be said to be—the fall in the rate of Exchange, which affects the amount of pay given to British troops in India, and the percentage of pay granted as Exchange compensation ; the increase in the number of volunteers ; the greater cost of ammunition and appliances manufactured in India in consequence of the adoption of more elaborate and scientific armaments ; the development of local manufactures of all kinds wherby the home charges have been reduced at the expense of the Indian Estimates ; the forward policy in Gilgit ; and the increase in the price of food-supplies in India.

The expenditurein England shows promise of reduction. Exceptionally heavy outlay on Ordnance stores began in 1887-88 in connection with the arming of British troops with magazine rifles, with the supply of the new breech-loading field guns to Batteries in India, and with the completion of the mobilization reserves. These measures have now been practically completed.

This reduction in the Home charges is, however, to some extent counterbalanced by the increase in the effective charges due to the grant of deferred pay to the British Army, and by the increase in non-effective charges, namely, the pension charges for British troops who have served in India, and the pay and pension of non-effective and retired officers of the Indian service.

The increase under Exchange is due to the fall in the rate.

SPECIAL DEFENCE WORKS.

170. The following table shows the expenditure on " Special Defence Works" :—

	Rx.
To end of 1886-87	150,409
1886-87	325,626
1887-88	456,017
1888-89	780,595
1889-90	689,481
1890-91	491,837
1891-92	604,848
1892-93	458,060
1893-94 Budget Estimate Rx. 536-600 ; Revised Estimate	342,000
1894-95 Budget	152,300
	4,460,173

171. The difference of Rx. 194,600 between the Revised and Budget Estimates is due to the expenditure in England on armaments and stores having been over-estimated and also to a reduced programme of works in India. Th Budget Estimate for 1894-95 is less than the Revised Estimate for 1893.94 by Rx. 189,700, owing to the postponement of several works and to the approaching completion of the supply of stores and armament for the Aden defence works.

172. The total expenditure on special defence works being estimated at Rx. 5,030,000, if the amounts provided in the Estimates for 1893-94 and 1894-95 are spent, there will remain Rx. 569,827 for Expenditure in 1895-96 and future years.

SECETION V.—CAPITAL EXPENDITURE ON PUBLIC WORKS NOT CHARGED AGAINST REVENUE.

173. The Capital Outlay on Railways and Irrigation Works not charged to Revenue has been for many years limited to an annual sum of Rx. 3,500,000. As it was considered desirable to push on the construction of those useful works at a more rapid rate than that limit allowed, it was decided when the Famine Grant was restored that the whole amount available from that grant, after meeting direct Famine Relief Charges and the net charge on account of the Bengal-Nagpur and Indian Midland Railways, should be devoted to the construction of Protective Railways. Accordingly, since 1890-91 the total limit on the annual Capital Expenditure on Railways and Canals has been Rx. 3,500,000 not charged to Revenue, plus the amount available from the Famine Grant, usually about Rx. 1,100,000.

In June 1892 the Secretary of State authorised the Governmont of India to increase the annual expenditure not charged to Revenue by Rx. 500,000 above the limit of Rx. 3,500,000 in cases where the Government of India are satisfied that the money can without in, convenience be supplied to enable Companies to undertake new lines of railway and extensions.

In 1894-95, as already explained, the financial necessities require the temporary suspension of the Famine Grant. The ordinary programme for Capital Expenditure has therefore had to be restricted to Rx. 3,500,000. The additional Rx. 500,000 provisionally sanctioned by the Secretary of State in June 1892 has also been entered in the Estimates in case it may be required for expenditure by Companies, and this provision brings the total estimate of the expenditure not charged to Revenue up to Rx. 4,000,000.

38.—STATE RAILWAYS—CONSTRUCTION.

174. The Budget grant for 1892-93 amounted to Rx. 4,615,000 as under :—

	Rx.
Normal amount provided under "Not charged to Revenue"	3,500,040
Deduct—Provision for Irrigation Works	550,000
Leaving for Railways.	2,950.000
Add—for Bareilly-Rampur-Moradabad Railway.	375,000
" for Jherria Extension of East Indian Railway	160.000
Total under 48	3,485,000
Provided under 34	1,011,700
" " 37	118,300
	4,615,000

175. The Revised Estimate for that year provided for a total expenditure of Rx. 4,589,100 against which the actual expenditure incurred amounted to Rx. 4,640,893, thus exceeding the Revised Estimate by Rx. 51,793 and the Budget provision by Rx. 25,893.

The details are :—

	Revised. Rx.	Actuals. Rx.
48—State Railways—Construction	3,436,700	3,455,199
34—Construction of Protective Railways..	993,900	984,469
37—Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	158,500	201,225
Total..	4,589,100	4,640,893

176. The amounts provided for Railway Construction in the Estimates are as follow :—

	Budget 1893-94.	Revised, 1893-94.	Budget, 1894-95.
	Rx.	Rx.	Rx.
34 Construction of Protective Railways	1,054,300	1,079,000	..
48 State Railways Construction	2,800,000	2,947,700	3,450,000
Total....	3,854,300	4,027,700	3,450,00

177. The distribution of the amounts of the Revised Estimate for 1893-94, and of the Budget Estimate for 1894-95, is as followt :—

	Revised. 1893-94.	Budget. 1894-95.
Expenditure by State agency	2,959,340	2,263,000
Expenditure by agency of Companies..	1,244,200	687,000
Total Allotments	4,203,540	2,950,000
Deduct—Lapses anticipated—..........	112,900	...
Decrease in Stores Balance.............	4,090,640	..
Amount held in reserve for outlay through Companies.....................	63,240	500,000
Total Grant..	4,027,400	3,450,000

49.—IRRIGATION.

178. The figures of Accounts and Estimates for Capital Expenditure on Irrigation Works not charged to Revenue are—

Accounts, 1890-91.	Accounts, 1891-92.	Accounts, 1892-93.	Budget, 1893-94.	Revised, 1893-94.	Budget, 1894-95.
Rx. 483,849	Rx. 729,664	Rx. 531,091	Rx. 750,000	Rx. 695,400	Rx. 550,000

The difference of Rx. 54,600 between the Revised and Budget Estimates represents the amount transferred to the grant under 48—State Railways. The decrease in the provision for the ensuing year is due to the restricted programme of expenditure necessitated by the existing financial pressure.

SECTION VI.—WAYS AND MEANS.

HOME TREASURY.

179. The Budget and Revised Estimates for 1893-94, and the Budget Estimate for 1894-95, of the transactions of the Home Treasury are as follows :—

	Budget, 1893-94.	Revised, 1893-94.	Budget 1894-95.
Receipts.	£	£	£
Council Bills	18,700,000	9,400,000	17,000,000
Permanent Debt incurred	1,300,000	2,686,000	..
Temporary Debt incurred, net.	..	6,000,000	2,300,000
Capital Receipts from Railway Companies	1,420,000	97,800	1,915,000
Deposits and Advances, net ..	2,200	3,600	—800
Add—Opening Balance..	2,602,826	2,268,388	959,988
Total....	24,025,026	20,455,788	22,174,188
Outgoings.			
Excess of Expenditure over Revenue	15,650,300	15,721,900	15,657,100
Expenditure not charged to Revenue	1,160,600	796,000	865,000
Permanent Debt discharged—			
Oudh and Rohilkund Railway Debentures	729,000	729,000	...
South Indian Railway Debentures	520,200	52 ,200	...
India 5 per cent. and 4 per cent. Stock	...	2,100	...
Issues to Railway Companies on Capital Account	2,609,200	778,600	2,826,400
On account of remittances from India, net	1,383,200	948,000	1,114,200
Add—Closing Balance....	1,972,526	959,988	1,711,488
Total....	24,025,026	20,455,788	22,174,188

180. The most important event affecting the Ways and Means of the year was the failure for a time to sell bills on India after the closure of the Indian mints, with effect from 26th June 1893 to the free coinage of silver. It is now estimated that the total drawings of the Secretary of State in 1893-94 will be £9,400,000 against £18,700,000 entered in the Budget Estimate. The deficiency is met (1) by temporary loans to the extent of a net sum of £6,000,000 ; (2) by the issue of India 3½ per cent. debentures for £1,386,000 ; (3) by a reduction in the cash balances of £1,012,538 ; and (4) by reduced payments on account of Expenditure not charged to Revenue and of family remittances of officers from India.

181. It was stated in paragraph 93 of the last Financial Statement that a 3 per cent. sterling loan of £1,300,000 would be raised in 1893-94 for the discharge of Oudh and Rohilkhand and South Indian Railway Debentures, and for advances of Railway Companies. This loan was raised at an average price of £98 17s. 3d. per cent.

In addition to the above loan, the Secretary of State issued, in September 1893, £1,386,000 India 3½ per cent. debentures re-payable after five years in 1898. This issue was required to meet to some extent the demands on the Home Treasury during the period in which the Council Bills were not sold.

182. It has already been mentioned that the failure of Council Bills for a time necessitated the provision of funds in England by temporary loans in 1893-94. The entries in the Revised Estimate on this account are as follow :—

	£
Temporary Debt incured—	
Loans on secnrity of India Bills	6,000,000
Loans on security of East India Bonds	4,750,000
Total ...	10,750,000
Temporary Debt discharged—	
Loans on security of East India Bonds	4,750,000
Net ...	6,000,000

The India Bills have a currency of six months only and were raised—

(1) £2,000,000 in November 1893, at an average rate of interest of £2 16s. 7d. per cent. per annum ;

(2) £1,500,000 in December, at £2 12s. 3d. per cent. and.

(3) £2,500,000 in January, at £2 7s. 7d. per cent.

The loans on the security of East India Bonds were raised from time to time according to the requirements of the Home Treasury, and have been discharged with funds obtained by the issue of India Bills.

183. The net payments to Railway Companies will be less by £508,400 than taken in the Budget Estimate. Most of the reduction occurs in the issue of funds for Stores and Establishment charges. The estimates of these inssues are based on information supplied by the companies, and generally prove too high.

184. The net receipts on account of "Deposits and Advances" are now expected to exceed the Budget Estimate, owing to smaller advances having been made on account of expenditure in England on Defence Works at Aden, recoverable from the Imperial Government.

185. The reduction in the net payments on account of remittances is caused by (1) the abolition in August, 1893, when Exchange Compensation Allowances were granted, of the system under which Military and some other officers were allowed to make family remittances through the Government Account ; (2) the payments for railway stores having been less than the estimate ; and (3) considerable re-payments by her Majesty's Treasury and other Public Departments in respect of advances or services in India.

186. Provision is made in 1894-95 for a net payment to Railway Companies of their Deposits of £911,400 and for other net disbursements, excluding Loans and Council Bills, of £17,637,100.

It will be seen that the present intention of the Secretary of State is to draw in 1894-95 £17,000,000 by bills on India, and to borrow by temporary loans a net sum of £2,300,000, partly to meet the net disbursements and partly to replenish the Home Treasury balances, which have been reduced considerably below the normal amount in the current year.

The gross amount of the temporary loan is entered at £8,300,000 ; but provision is made for the repayment of the outstanding balance of those loans raised in 1893-94, namely, £6,000,000.

It should be understood that, in stating the present intentions of the Secretary of State, no sort of pledge s given that he will adhere to the programme.

INDIA.

187. The following is a summary of the Estimate of Ways and Means in India :—

Receipts.	Rx.
Budget, 1893-94.......................... ..	45,250,905
Revised, 1893-94..............................	45,661,456
Budget, 1894-95..........................	55,273,256
Outgoings.	
Budget, 1893-94..............................	45,250,905
Revised, 1893-94..............................	45,661,456
Budget, 1894-95..............................	55,273,256

188. It has been explained in Part 1 of this Statement that failure to sell Council Bills for a time has led to a large accumulation of cash balance in the Indian Treasuries on 31at March, 1894, will be Rx. 26,251,756 against Rx. 12,643,105 taken in the Budget Estimate. The increase of Rx. 13,608,651 is fully explained by the smaller payment of Council Bills, which with Exchange are entered in the Revised Estimate at Rx. 16,200,800 against Rx. 30,101,800 taken in the Budget Estimate. The other noticeable features in the Ways and Means of this year are (1) an increase of Rx. 500,000* in the 3½ per cent. Public Loan of the year ; (2) the repayment of the greater part—Rx. 1, 100, 000—of the outstanding balance of the 4½ per cent. loans ; (3) an unanticipated receipt from the Bombay Municipality of Rx. 420, 600, the amount of the balance of its loan due to Government; (4) a reduction of Rx. 283,800 under "Unfunded Debt ;" this is due to the growth of the Savings Banks balance being less than anticipated —a result of the notice of reduction in the rate of interest from 1st April 1894 ; and (5) a reduction in the receipts for remittances to England owing to the discontinuance of family remittances through Government of Military and other officers.

189. By Notification No. 2984, published in the Gazette of India Extraordinary of 14th July 1893, tenders were invited for a Public Loan of Rx. 3,500,000 at a rate of interest of 3½ per cent. per annum. The tenders received were opened simultaneously at Calcutta, Madras, and Bombay on the 15th August 1893.

The average rate of issue was R 96-3-2½ pies per cent.

In the Budget Statement of last year the probable amount of the loan in the year was stated as three crores. It was subsequently decided to discharge the outstanding balance of the 4½ per cent. loans, which matured on 15th September 1893, amounting to about 134 lakhs. This necessitated an increase in the amount of the new loan. An improvement in the cash balances,due to the re-payment to the Government by the Bombay Municipality of loan of 42 lakhs and to other causes, rendered it possible to restrict the increase to 50 lakhs. It was considered that the credit of the Indian Government now stands sufficiently high to justify the offer of 3½ per cent. only on the new loa instead of 4 per cent. the rate at which the Government of India has borrowed in India for many years. The quoted market price of the 3½ per cent. paperf is now above par.

190. Simultanoonsly with the issue of the Notification inviting tenders for the new 3½ per cent. loan of 1893-94 the balance of the 4½ per cent. loans of 1878 and 1879 was notified for discharge on 14th October 1893 by Notification No. 2985, dated 14th July 1893. An option was given to pay in 4½ per cent. Notes the amounts due on tenders for the new loan. It is now expected that the total payments in discharge of the 4½ per cent. loans will be Rx. 1,100,000 in the current year and Rx. 150,000 in 1894-95, and the estimates have been prepared accordingiy.

191. The Budget Estimate of 1894-95 provides for the payment of Council Bills for £17,000,000. Though the sterling amount is less than the Budget Estimate of 1893-94 by £1,700,000, equivalent at 1s. 2d. the rupee to Rx. 1914,300, the decrease in the rupee payments will be only Rx. 958,900.

Owing to the large accumulation of cash balances, it will not be necessary to raise any loan in India in 1894-95, but, on the other hand provision has been made to meet in full the demands of Local Governments and Administrations for advances to Municipalities and Local Bodies and also to meet an expenditure of Rx. 500,000 on Railway Construction in excess of the ordinary limit of Rx. 3,500,000 fixed for such expenditure from loaus and balances.

192. Though it has above been stated that it is not the present intention of the Government of India to raise any loan in 1894-95, yet full liberty is reserved, as usual, to alter the programme now announced to any extent that may be considered desirable.

The Post Office Savings Banks deposits would have shown the usual progressive increase but for the notice given of the reduction of the rate of interest from 3¾ to 3½ per cent., with effect from the 1st of April next. The withdrawals this year have been heavy since the issue of the notification on 30th December, and only a small net receipt is estimated for next year.

194. The minus figure under the head of Loans to Municipalities in the table in paragraph 187 is due to certain large re-payments made during the year. It was stated in paragraph 100 of the last Financial Statement that the Bombay Port Trust took advantage of the favourable state of the money market to raise a 4 per cent. loan to repay Government in 1893-94 the balance of a 4½ per cent. loan of Rx. 616,100. A similar application from the Bombay Municipality for the re-payment of a balance of about 42 lakhs was granted in the course of the year. The gross amount placed at the disposal of Local Governments for advances to Local Bodies, etc., in 1894-95 is Rx. 833,700, while the similar allotments for the two preceding years were Rx. 608,200 in 1893-94. and Rx. 662,900 in 1892-3. It was necessary in the previous year to curtail the demands of the Local Governments on a consideration of the ways and means of the year, but the present state of the balances has enabled Government to provide for the full amount asked for next year.

195. The current year is now expected to close with a cash balance of Rx. 26,251,756 and for 1894-95 a closing balance of Rx. 21,6 4,256 is taken. The estimated transactions of the year thus result in a reduction in the balances by Rx. 4,567,500.

SECTION VII.—SUMMARY.

196. The principal features in this Statement are—

(1) The Accounts of 1892-93 have closed with a deficit of Rx. 833,412.

(2) The Revised Estimates of 1893-94 show a deficit of Rx. 1,792 800, an amount somewhat in excess of that entered in the Budget Estimate, Rx. 1,595,100. There has been a decrease of Revenue under two important heads, Opium and Salt ; but the Revenue generally has shown satisfactory progress, particularly the Railway Revenue. Notwithsanding the grant of Exchange Compensation Allowances, the expenditure of the year on the whole will not differ much from the amount entered in the Budget Estimates. The rate of exchange is taken in the Revised Estimate at 1s. 2·6d. the rupee against the Budget rate of 1s. 2·75d. : this difference increases the direct charge under Exchange by Rx. 265,900.

(3) A loan of Rx. 3,500,000 at 3½ per cent. interest was raised in India at an average price of Rx. 96-3-2½ per centum. The balance (Rx. 1,341,400) of the 4½ per cent. loans was notified for discharge : Rx. 1,100,000 will be paid this year : the whole amount ceased to bear interest from the 14th October 1893.

(4) The Mints were closed to the free coinage of silver at the end of June 1893. For several months thereafter the Secretary of State was not able to sell Council Bills in any quantities. His drawings during 1893-94 are now estimated at £9,400,000, while the Budget Estimate was for £18,700,000. It has therefore been necessary to replenish the Home Treasury balances by temporary borrowing. The diminution in the drawings has at the same time caused a very large increase in the cash balances in India, which are now expected to amount on the 31st March 1894 to Rx. 26,251,756 against the Budget Estimate of Rx. 12,643,105.

(5) The Budget Estimates for 1894-95 show a defici of Rx. 301,900.

(6) The deficit with which the Government of India were threatened in 1894-95 was between three crores and three-and-a-half crores of rupees. The measures by which the deficit has been reduced to the amount shown in the Estimates are—

(*a*) stringent economy in expenditure ;

(*b*) the temporary suspension of a portion of the Famine Grant, Rx, 1,076,200 ;

(*c*) contributions from Provincial Governments, amounting to Rx. 405,000 ; and

(*d*) the imposition of Import Duties estimated to yield in 1894-95 a net return of Rx. 1,140,000.

(7) Apart from the new taxation, the Revenues are expected to yield a substantial increase in 1894-95. But the Opium Revenue shows a considerable decrease the net Opium Revenue being taken at Rx. 4,138,300 as compared with the Budget Estimate for 1893-94 of Rx. 5,061,200.

(8) The rate of exchange is taken at 1s. 2d. the rupee as compared with 1s. 2¾d. in the Budget Estimate of 1893-94, and there is an addition to the direct expenditure under Exchange of Rx, 1,371,500. Exchange

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* The amount entered in the Statement in paragraph 187 is Rx. 499,100 ; the difference of Rx. 900 is due to a tenderer for that amount having failed to take up his allotment.

Compensation Allowances are estimated to cost in 1894-95 Rx. 1,113,800, of which Rx. 400,400 will be Provincial. In consequence of the sterling borrowing necessited by the failure to sell Council Bills during a part of 1893-94, the interest charges in England in 1894-95 will be considerably increased, but other decreases in sterling expenditure nearly counterbalance that increase.

(9) The Capital Expenditure on Railways and Irrigation Works not charged against Revenue is estimated at Rx. 3,643,100 in 1893-94 and at Rx. 4,000,000 in 1894-95. In 1893-94 there is in addition an expenditure on the Construction of Railways of Rx. 1,079,700 charged to the Famine Grant: expenditure from the Famine Grant on this account will not be incurred in 1194-95.

(10) It is expected that the Secretary of State will in 1894-95 sell Council Bills to the amount of £17,000,000 and will raise temporary loans of £8,300,000, out of which he will use £6,000,000 to repay the temporary loans borrowed in 1893-94. These announcements are accompanied by the usual reservation of entire liberty to the Secretary of State to vary the amounts to be obtained by bills or raised by loan as he may find occasion.

(11) It is estimated that the closing balance in the Treasures in India on 31st March, 1895, will amount to Rx. 21,684,256, and it is accordingly not intended to issue any public loan in India in 1894-95. Full liberty is however reserved to the Government of India to vary this intention in any way and to any extent which may be found expedient.

(12) The programme embodied in the Budget Estimates of 1894-95 is described as a programme of retrenchment and of vigilance intended to tide the Government over a transition period.

J. WESTLAND.

GENERAL STATEMENT OF THE ACCOUNTS AND ESTIMATES OF THE REVENUE AND EXPENDITURE AND RECEIPTS AND DISBURSEMENTS OF THE GOVERNMENT OF INDIA, IN INDIA AND IN ENGLAND.

	For details *vide* Statement.	RECEIPTS.			
		Accounts, 1892-93.	Budget Estimate, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
REVENUE—					
Principal Heads of Revenue—		Rx.	Rx.	Rx.	Rx.
Land Revenue	A	24,905,328	25,157,200	25,492,300	25,703,600
Opium	..	7,983,180	7,316,200	6,694,400	6,393,600
Salt..	...	8,656,104	8,587,800	8,346,200	8,629,200
Stamps	..	4,448,540	4,434,100	4,551,000	4,561,800
Excise	...	5,252,443	5,115,900	5,357,900	5,317,600
Other Heads	..	9,821,780	9,879,300	9,772,400	11,000,300
Total Principal Heads Rx....		61,067,375	60,490,500	60,214,200	61,606,100
Interest	A	869,727	893,600	874,600	856,800
Post Office, Telegraph, and Mint ..	,,	2,736,953	2,720,800	2,738,200	2,656,500
Receipts by Civil Departments.. ..	,,	1,607,876	1,635,500	1,636,100	1,611,700
Miscellaneous	,,	876,994	982,900	960,900	982,700
Railways	,,	19,077,103	19,551,700	20,206,500	20,408,400
Irrigation	,,	2,418,902	2,397,700	2,319,600	2,463,800
Buildings and Roads	,,	653,188	623,900	654,000	629,200
Receipts by Military Department ...	,,	864,320	709,100	825,400	809,700
Total Revenue Rx.....	..	90,172,438	90,005,700	90,429,500	90,024,900
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (net Incurred) ..	C	...	3,265,800	10,052,800	2,149,000
Unfunded Debt (net Incurred)	,,	963,902	882,200	598,400	490,500
Deposits and Advances (net)	,,	749,274	..	4,576,100	..
Loans and Advances by Imperial Government (net Receipts)...	,,	...	564,400	1,032,300	1,900
Capital of Railway Companies (net Receipts)	,,	692,280	...	...	...
Remittances (net)	,,	128,840	...	313,000	...
Secretary of State's Bills drawn ..	,,	16,532,215	18,700,000	9,400,000	17,000,000
Total Receipts....	..	109,238,949	113,418,100	116,402,100	111,666,300
Balance on 1st April—India.. ..	..	17,287,005	15,204,205	15,271,756	26,251,756
England.. ..	..	4,122,626	2,602,826	2,268,388	959,988
GRAND TOTAL....	..	130,648,580	131,225,131	133,942,244	138,878,044

	For details *vide* Statement.	DISBURSEMENTS.			
		Accounts, 1892-93.	Budget Estimate, 1893-94.	Revised Estimate, 1893-94.	Budget Estimate, 1894-95.
EXPENDITURE—		Rx.	Rx.	Rx.	Rx.
Direct Demands on the Revenues ..	B	9,461,694	10,387,300	9,961,100	10,662,600
Interest...	,,	4,374,263	4,065,900	4,432,200	4,611,400
Post Office, Telegraph, and Mint ..	,,	2,505,625	2,609,300	2,557,800	2,595,800
Salaries and Expenses of Civil Depts..	,,	14,259,912	14,472,000	14,559,600	14,959,200
Miscellaneous Civil Charges	,,	5,537,840	5,538,100	5,619,100	5,754,000
Famine Relief and Insurance	,,	1,116,103	1,159,800	1,138,300	55,000
Construction of Railways (charged against Revenue in addition to that under Famine Insurance)	,,	339,487	75,100	77,100	21,400
Railway Revenue Account	,,	20,924,155	21,545,800	21,803,500	22,538,300
Irrigation	,,	2,940,479	2,860,100	2,856,300	2,909,400
Buildings and Roads	,,	5,846,480	6,090,600	5,940,300	5,489,100
Army Services	,,	23,419,111	23,011,400	23,413,800	23,759,700
Special Defence Works	,,	458,060	586,600	342,000	152,300
Total Expenditure, Imperial & Provincial	..	91,183,209	92,352,000	92,701,100	93,511,200
Add—Provincial Surpluses: that is, portion of Allotments to Provincial Governments not spent by them in the year	End of B	103,250	..	116,400	..
Deduct—Provincial Deficits: that is, portion of Provincial Expenditure defrayed from Provincial balances	,,	—280,609	—751,200	—595,200	—1,184,400
Total Expenditure charged against Revenue Rx...	..	91,005,850	91,600,800	92,222,300	92,326,800
EXPENDITURE NOT CHARGED TO REVENUE—					
Capital Outlay on Railways and Irrigation works Rx..	End of B	3,986,290	3,550,000	3,643,100	4,000,000
DEBT, DEPOSITS, AND ADVANCES—					
Permanent Debt (net Discharged) ...	C	376,405	..	...	...
Deposits and Advances (net)	,,	..	1,085,800	...	641,400
Loans and Advances by Imperial Government (net Advances)	,,	356,268	..	..	...
Loans and Advances by Provincial Governments	,,	493,340	276,200	174,000	493,000
Capital of Railway Companies (net Payments)	,,	..	1,565,600	833,600	1,013,900
Remittances (net)	,,	..	9,000	...	7,200
Secretary of State's Bills paid	,,	16,890,283	18,522,100	9,857,500	17,000,000
Total Disbursements......	..	113,108,436	116609,500	106,730,500	115,482,300
Balance on 31st March—India..	..	15,271,756	12,643,105	26,251,756	21,684,256
England..	..	2,268,388	1,972,526	1959,988	1,711,488
GRAND TOTAL....	..	130,648,580	131,225,131	133,942,244	138,878,044

		Rx.	Rx.	Rx.	Rx.
Revenue	..	90,172,438	90,005,700	90,429,500	92,024,900
Expenditure chargeable thereon	..	91,005,850	91,600,800	92,222,300	92,326,800
Surplus (+) or Deficit (—) ...	..	—833,412	—1,595,100	—1,792,800	—301,900

Comptroller General.

Secretary to the Government of India.

Printed at the "Bombay Gazette" Steam Press.

The Bombay Gazette.

No. 50,021—New Series. BOMBAY:—FRIDAY, MARCH 23, 1894.

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WITH A COLOURED MAP OF INDIA.
BOMBAY
Printed & Published at the "Bombay Gazette" Steam Press

SHIPPING.

PENINSULAR AND ORIENTAL COMPANY.

DEPARTURES FOR EUROPE.

Vessels.	Tons.	H.P.	Captains.	Saturday 1894.
B.I. CLYDE	4136	800	J. L. Parfitt	24th March.
†* SUTLEJ	4266	800	W. Worcester	31st ,,
B.I. OCEANA	6362	1500	E. Stewart	7th April.
† SIAM	3050	500	H. Weighell	14th ,,
B.I. ORIENTAL	5045	1200	L. H. Moule	21st ,,
†* ASSAM	3036	500	T. F. Creery	28th ,,
B.I. HIMALAYA	6898	2000	J. Orman	5th May.
†* SIAM	3050	500	H. Weighell	12th ,,
B.I. THAMES	4113	800	W. A. Seaton	19th ,,
				FRIDAY.
† ASSAM	3700	570	T. F. Creery	25th May.
B.I. CARTHAGE	5013	1010	M. de Horne	1st June.
† SIAM	3050	500	H. Weighell	8th ,,
B.I. PENINSULAR	5045	1200	A. C. Loggin	15th ,,
† ASSAM	3030	500	T. F. Creery	22nd ,,
B.I. GANGES	4206	800	G W Atkinson	29th ,,

The Steamers marked B.I. proceed to Brindisi, Malta, Gibraltar, Plymouth, and London.

† These Vessels proceed to Aden only, and Passengers tranship there to a Steamer for Brindisi and London. No Passengers for Marseilles can proceed by these Steamers.

†* These Vessels proceed to Aden only, and Passengers tranship there to Steamers for Brindisi, Marseilles and London.

SPECIAL STEAMERS TO LONDON.
CALLING AT MARSEILLES.

Tuesday 5 P.M.		Steamers.	Tons.	Horse Power.	Captain.
April	17	Shannon	4189	800	E. Crewe.

Single and return Railway Tickets from Brindisi to London by the Mail route can be obtained, and Coupons are issued for places in the Sleeping Cars of the special "P. & O. Express."

Heavy Baggage must be sent to the P. & O. Dockyard at Mazagon before 9 a.m. on day of sailing, or on the afternoon of the previous day.

A Steam Barge leaves the Apollo Bunder at noon on the day of sailing to convey passengers on board and only hand-packages will be received.

The attention of passengers is called to the importance of having their Baggage correctly labelled with port of destination.

Passage-tickets are issued to London *via* Japan and Vancouver.

TO COLOMBO, STRAITS, CHINA JAPAN, AUSTRALIA, AND NEW ZEALAND.

Steamers leave Bombay on or about the undernoted dates, conveying H. M.'s Mails from Colombo to China. Passengers for Australia tranship at Colombo:—

April 4th — April 18th
May 2nd — May 16th

In addition to the above, CARGO STEAMERS leave for China and Japan at frequent intervals, with liberty to call at any port or ports.

For further particulars apply to

J. M. SHIELDS,
Acting Superintendent, P. & O. S. N. Company.
Bombay, 27th February, 1894.

AUSTRIAN LLOYD'S S.N. Co.

UNDER MAIL CONTRACT WITH THE AUSTRIAN GOVERNMENT.

ACCELERATED SERVICE TO BRINDISI AND TRIESTE, VIA ADEN, SUEZ, AND PORT SAID.

Steamers.	Captains.	Tons.	H.P.	To sail on
IMPERATOR	C. Bechtinger	4,119	750	1st April.
IMPERATRIX	G. Nicolich	4,194	750	1st May.

A Surgeon and Stewardess on board of every Steamer.

RATES OF PASSAGE MONEY.

	1st Class.	2nd Class.	Deck.
TRIESTE OR BRINDISI	Rs. 600	Rs. 325	Rs. 150

Steamers for BOMBAY leave TRIESTE on the 3rd, and BRINDISI on the 5th, of each month.

ORDINARY SERVICE TO TRIESTE, VIA ADEN, SUEZ, AND PORT SAID.

Steamers.	Captain.	Tons.	H.P.	To sail on
MARQ. BACQUEHEM	G. Walluschnig	4,409	350	9th April.
MARIA VALERIE	G. Costanzo	4,235	350	9th May.

RATES OF PASSAGE MONEY BY THIS ROUTE.

	1st Class.	2nd Class.	Deck.
To TRIESTE	Rs. 500	Rs. 300	Rs. 150

STEAMERS for BOMBAY LEAVE TRIESTE on the 21st of each month.

RETURN TICKETS.

By either Accelerated or Ordinary Service to TRIESTE.

	1st Class	2nd Class
AVAILABLE for 6 MONTHS	Rs. 960	Rs. 575
AVAILABLE for 12 MONTHS	Rs. 1060	Rs. 625

INCLUDING WINE OR BEER SUPPLIED AT MEALS.

THROUGH TICKETS TO LONDON.

1st and 2nd Class Single and Return are issued via Trieste the St. Gothard, and other Routes.

In connection with the Steamers Tickets the Company issue now Railway Tickets to the Principal Towns of Austria and Germany, as well as Tickets by steamers of the "Norddeutscher Lloyd" (North German Lloyd) to ports of North and South America, Australia, &c., called at by their vessels.

STEAM TO COLOMBO, PENANG, SINGAPORE, HONGKONG, SHANGHAI AND KOBE.

Steamer.	Captain.	Tons.	H.P.	To sail on
GISELA	F. Cossovich	4,253	350	21st April.

Connecting at Colombo with the s. s. AGLAIA to Madras, and Calcutta.

For further Particulars, Freight, Passage, &c., apply to

O. VON HOFFER,
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Sassoon House, 50, Church Gate Street, Bombay, March 21st, 1894.

STEAM.

CALCUTTA TO AUSTRALIAN PORTS.
BRITISH INDIA STEAM NAVIGATION COMPANY, LIMITED.

PASSENGER Steamers are despatched from Calcutta direct to Adelaide, Melbourne, Sydney, and Brisbane, returning via Torres Straits, booking Cargo and Passengers through to all ports in Queensland and New Zealand with liberty to call at Singapore and Batavia.

	Tons.	Date of leaving Calcutta. On or about the
A STEAMER	3,000	End of March.

For Freight, Passage, or other particulars apply to

MACKINNON, MACKENZIE & Co.,
Agents
Bombay, 1st March, 1894.

COMPAGNIE DES MESSAGERIES MARITIMES.

FROM BOMBAY TO MARSEILLES.
TO ZANZIBAR AND MAURITIUS.

THE S. S. LA SEYNE will LEAVE Bombay on 11th April, 1894, at 3 p.m., FOR KURRACHEE and ADEN in connection with the Australian Steamer Homeward-bound, and the Steamer from Marseilles proceeding to Zanzibar and Mauritius.

RETURN TICKETS TO MARSEILLES for four, six and twelve months delivered at specially REDUCED RATES.

THROUGH TICKETS are issued including Railway Fares from Marseilles to London.

A Steam Launch will leave the Apollo Bunder, at 1 P.M., on the Day of SAILING to convey Passengers on Board the Steamer.

A. SIMEON, Agent,
Old Oriental Bank Buildings, 57, Esplanade Road.

GRINDLAY, GROOM & CO., BOMBAY.

GRINDLAY & CO., CALCUTTA,
BANKERS AND AGENTS.

PASSENGER DEPARTMENT.

HOMEWARD PASSAGES booked without charge and on the most favourable terms. Berth carefully selected, with special attention to grouping.

SLEEPING CAR AND CONTINENTAL RAILWAY TICKETS procured.

RAILWAY OFFICIALS, MISSIONARIES, &c booked on terms of existing concessions.

PASSENGERS met on arrival.

CIRCULAR NOTES, BANK NOTES, DRAFTS AND SOVEREIGNS, at current rates.

HAND-BOOKS supplied gratis, and general information promptly given.

LONDON AGENTS.—MESSRS. GRINDLAY & Co.

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PASSAGES PROMPTLY ENGAGED by P. & O. MAIL, and all other Steamers, including non-Liners, FREE of CHARGE for COMMISSION.

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CONTINENTAL TRAVELLING TICKETS issued, available by any route, and allowing breaks of Journey at all places of interest.

PASSENGERS with COOK'S Tickets met and assisted at London, Liverpool, Brindisi, Naples, Rome, Marseilles, Paris and all Chief Continental Ports and Cities.

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SPECIAL REDUCED FARES for Civil and Military Officers to Europe via China and America.

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S. S. "KAPURTHALA," 1,122 tons, on the 27th March, at 10 a.m., calling at Verawal, Mangrole, Porebunder, Cutch Mandvie and Kurrachee, in the foregoing or any order, weather permitting.

FOR KURRACHEE AND PERSIAN GULF.

S. S. "PEMBA," 1,536 tons, on the 29th March, at Noon, calling at Kurrachee, Bunder Abbas, Linga, Bahrein, Bushire, Fao, Mahomerah, and Busreh, in the foregoing or any order.

FOR KURRACHEE DIRECT.

S. S. "KARAGOLA," 1,168 tons, on the 24th March, on arrival of In-coming English Mail Steamer.

FOR COAST AND CALCUTTA.

S. S. "KHANDALLA," 2,040 tons, on the 29th March, calling at such Ports as may be arranged. Particulars can be ascertained on application to the Undersigned.

FOR ADEN AND ZANZIBAR.

S. S. "JAVA," 1,477 tons, on the 12th April, calling at Aden, Mombassa, and Zanzibar, in the foregoing or any order.

MACKINNON, MACKENZIE & Co.,
Agents.
Bombay, 22nd March, 1894.

KING, KING & CO.,

BANKERS AND EAST INDIA AGENTS,
BOMBAY.

PASSAGES engaged by P. & O. and all Steamers at the lowest rates obtainable free of charge or Commission.

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1894.

Vessel.	Tons.	Captain.	To leave Bombay
HISPANIA	3,380	S. Abrey	March 31.
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Passengers can book through to London (Overland from Marseilles) on favourable terms.

The Railway journey from Marseilles to London occupies about thirty hours.

Each Steamer carries a duly qualified Surgeon and an Experienced Stewardess, and is fitted out with every Comfort for First Class Passengers.

All the Cabins are on the Upper Deck.

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HALL LINE OF STEAMERS.

BOMBAY TO LIVERPOOL.

Vessel.	Tons.	H.P.	To Sail about
"WERNETH HALL"	4,100	500	24th March.

THIS STEAMER is well known on this Line as being most comfortably fitted in all respects for Passengers, but carries neither Doctor nor Stewardess.

Passage: Bombay to Liverpool Rs. 450.

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CITY LINE OF STEAMERS.

BOMBAY TO LIVERPOOL.

Vessels.	Captains.	Tons.	To sail
CITY OF PERTH	J. Swan	3190	about 17th April.

THESE STEAMERS, which are lighted throughout with the Electric Light, and have all the latest improvements, carry a Surgeon and Stewardess. Two berth Cabins on Deck amidships. Baths, Punkahs and every Comfort for First-Class Passengers. Crew entirely European. Apply to

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Sassoon House, Elphinstone Circle, Bombay, March 19, 1894

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S. BOMANJEE,
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Consider the excessive Rate of Exchange, and Economise all Intermediate Profits.
High-Class Drapery and Dress Materials Direct from the Manufacturers,
AT LOOM PRICES!
SAVING, 50 PER CENT.
HENRY PEASE AND CO.'S SUCCESSORS,
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THE MILLS, DARLINGTON,
Established 1752,
Supply
High-Class Drapery and Dress Materials
DIRECT TO THE CONSUMER,
Without the intervention of Wholesale Merchants, Drapers, Agents or Middlemen.
EXQUISITE DRESS.
Latest Fashion at First Cost,
FRESH FROM THE DARLINGTON LOOMS,
Patterns Free, on approval, to any address in India.
THE LOVELY
DARLINGTON ZEPHYRS,

And New Darlington Skirtings, together with the Celebrated Darlington Cross-Warp Serges, and Gold-Medal Merinos and Cashmeres.

All exquisite Fabrics renowned for their stylish appearance, thorough Money Value, and Hard Wearing Qualities.

SPECIALITIES FOR INDIA.
High-Class Pure Wool Fabrics for Ladies' and Gentlemen's Wear.
For the Climate of the Hills, and in the Plains during the Cold Weather Season.

DARLINGTON PURE WOOL SERGES.

Dyed by Special Process, for the Sea-side, Travelling and Tourist Wear. Guaranteed to withstand Sun, Rain, and Salt Water, in light-weighted Yarns for Ladies' Yachting Costumes, Ladies' Travelling Dresses, Gentlemen's Boating and Tennis Suits. Stouter Yarns for Boys' and Girls' Rough Wear.

ANY LENGTH of MATERIAL CUT or no matter how short. All Goods warranted to be equal to the Samples, and all Parcels carefully packed for Export.

All Orders are executed the same day as received.

HENRY PEASE & CO.'S SUCCESSORS buy their Wools direct from the English Farmer. After careful sorting and cleansing the wool is spun into yarn, and the yarn woven into the various charming fabrics, for which the firm have been renowned since their establishment in 1752—the entire process of manufacture being carried on in their own Mills at Darlington employing more than 1,000 hands.

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AERATED WATERS.

KEMP & Co., Ld., have completed the erection of their New Machinery for the manufacture of these Beverages, and of their non-Alcoholic Wine, on an extensive scale, and their factory complete in all its departments is now open to inspection.

THE AERATED WATERS NAMED BELOW CHALLENGE COMPETITION.
SODA, POTASH, LEMON,
AND
PRIME GINGER-ALE,

In perfection, free from every trace of metallic contamination, and purified by

A MOST PERFECT SYSTEM
OF
FILTRATION THROUGH CHARCOAL.

While all the following Waters are of a generally superior character, almost each has some feature which stamps it with special excellence:—

	Per Doz.
SODA-WATER.—This possesses in a high degree the pungency without the rough acidity of the Carbonic Dioxide Gas, and with its high effervescent power and brilliant transparency may be taken as a type of what Soda-water should be.... Rs.	0 12
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MEDICINAL SODA-WATER of the strength prescribed in the British Pharmacopœia	1 0
LITHIA WATER.—A valuable beverage when taken under medical advice	1 0
SELTZER WATER.—Equal to the fresh produce of the spring	1 0

Bottles Charged Extra.

Consumers of Aerated Waters are recommended to Cool the Beverages before opening;
or,
Open and decant gently *on ice.*
Thus only can the pungency be preserved.

KEMP & CO., LD.,
BOMBAY.

LOW EXCHANGE

AND
NO ADVANCE
In the Prices of
LIPTON'S
TEAS.

The Cup that Cheers
the Overburdened
Tax-payer.

DRINK and ENJOY
LIPTON'S TEAS,
THE
FINEST
The World can Produce.

Specially Selected Blend of
Delicious Darjeeling and Ceylon
ORANGE PEKOES,
RE. 1-2 Per lb.
NO HIGHER PRICE.

Pure Ceylon Tea, grown on
LIPTON'S
DAMBATENNE ESTATES,
RE. 1 Per lb.

Choicest Blend of Indian
PEKOE SOUCHONGS,
As. 12 Per lb.

Packed in Patent Air-tight Tins.
Containing 1, 5, 10, and 20 lbs. Nett.
1 anna per lb. Reduction if a 20lb. Tin is taken.

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MADRAS:—Messrs. OAKES & Co.
LUCKNOW:—Messrs. MURRAY & Co.
RANGOON:—ARTHUR BARNES.
CALCUTTA:—GREAT EASTERN HOTEL Co.
Do. :—Messrs. G. F. KELLNER & Co.
DARJEELING:—Messrs. LORD & Co.
JUBBULPUR, ALLAHABAD, DELHI, CAWNPORE, NAGPUR, SIMLA } Messrs. KELLNER & Co., and at all their Branches on the E.-I. Ry., D.-U.-K. Ry., and B.-N. Ry.

LIPTON,
The Largest TEA DEALER
in the World.

LIPTON'S INDIAN OFFICES:—
30-1, Dalhousie Square, Calcutta,
TEA GODOWNS:—
11 and 12, Hare Street, Calcutta.

BURGUNDIES.

THESE WINES are well-known for their RECUPERATING and SUSTAINING qualities, and are, therefore, especially valuable to EUROPEAN RESIDENTS IN INDIA.

	Cash. Per dozen. Quarts.	Cash. Per dozen. Pints.	Credit. Per dozen. Quarts.	Credit. Per dozen. Pints.
CHAMBERTIN	Rs. 43 0	22 8	Rs. 48 8	25 8
POMMARD	,, 33 0	18 0	,, 37 0	20 4
MACON	,, 30 8	17 0	,, 34 8	19 4
BEAUNE	,, 26 0	14 4	,, 29 8	15 12
CHABLIS	,, 26 0	14 4	,, 29 8	15 12

The above are all imported direct from the Producers, and are THE BEST VALUE EVER OFFERED TO THE INDIAN PUBLIC.

TREACHER & COMPANY, LD.,

BOMBAY, BYCULLA, AND POONA.

COGNAC! COGNAC!!

RARE OLD, BLACK SEAL.	A grand Liqueur Cognac, 20 years Old ..... Rs. 50 per Doz.
FOUR STAR. * * * *	Very superior, Fine Old Full-bodied Brandy ..... Rs. 48 per Doz.
THREE STAR. * * *	An exceedingly good and Choice Pale Cognac ..... Rs. 44-8 per Doz.
TWO STAR. * *	Strongly recommended, a really First Class "Peg" Brandy... Rs. 40 per Doz.
ONE STAR. *	C. P. & Co.'s good Old Pale, very suitable for "Peg" purposes. Rs. 37-8 per Doz.
SPANISH BRANDY.	The Marques de Misa's, fine Invalid's Genuine and Pure. Rs. 33-8 per Doz.

5 per cent. Discount for Cash.

CUTLER, PALMER & CO., BOMBAY,

LOCAL RETAIL AGENTS:—BEYNON & CO.

N.B.—Above PRICES INCREASED 7½ per Cent. owing to Exchange.

BOOTS AND SHOES.

BADHAM, PILE & CO., LD.,

BEG TO ANNOUNCE
THAT THEY HOLD A
LARGE STOCK
OF THE FINEST QUALITY
ENGLISH LEATHERS,
Purchased previous to the recent Fall in
EXCHANGE,
AND WILL CONTINUE TO SUPPLY THEIR WELL-KNOWN MAKES OF
BOOTS AND SHOES
AT OLD RATES UNTIL THE END OF MARCH.

JUST RECEIVED,

A FRESH CONSIGNMENT OF THE FOLLOWING BRANDS OF

REAL MANILLA CIGARS,

"FLORA DE LA ISABELA"
KNOWN TO BE EXCEEDINGLY PLEASANT AND DELIGHTFUL.

				Rs.	
Imperiales	in Boxes of	25	with silver foil.	7 8	per box
Primo de Revelo	,,	25	,,	6 0	,,
Regl. Antonio Lopez	,,	50	with ring	11 0	,,
Non Plus Ultra	,,	50	,,	9 0	,,
Exquisitos	,,	50	,,	7 0	,,
Princes as (small size)	,,	50	,,	5 0	,,
Neuvo Habano Especial	,,	100	,,	6 0	,,
Do. do. No. 1	,,	100	,,	5 0	,,
Do. do. No. 2	,,	100	,,	4 8	,,
Do. do. No. 3	,,	100	,,	4 0	,,

A TRIAL IS SOLICITED.

TH. VAFIADIS & CO.,

20, ESPLANADE ROAD, BOMBAY.

REMEMBER OUR NATIONAL HAIR DYE.

Acknowledged to be the best Hair Dye for changing Grey Hair to its natural shade. Quick in action, pleasant to apply, and perfect in effect. Re. 1-8.

F. S. MADON & Co.,
Near Zooma Musjid, Bombay.

KEMP'S SUMMER EFFERVESCENT AND PURIFYING SALINE.

IN ANGLO-INDIAN NURSERIES is familiarly known as ATCHA FIZ-FIZ DAWA.

A CHILD ACCUSTOMED TO KEMP'S PREPARATION will absolutely refuse that of any other maker, however prominently advertised.

HIS DAWNING INTELLIGENCE perceives in the "Saline" a beneficient beverage, presenting medical treatment under a most cheerful aspect.

BEFORE PENETRATING TO THE NURSERY the virtues of Kemp's Saline underwent a most searching experience of many years' duration in various climates.

ITS BENEFICIAL EFFECTS in Constipation, Sluggish Secretions, Gout, Boils, Sickness, Feverishness and innumerable other adult symptoms conquered for it an established footing as a household medicine.

STEAM MACHINERY WAS ERECTED to keep pace with the demand, and the makers are now more than ever in a position to assert that it is not surpassed, if indeed it be equalled, by any other existing preparation.

THE EXCHANGE QUESTION is solved by Kemp's Effervescent, which is made in this country, and has not therefore to be remitted for at 1-1½ per rupee.

DISTRUST THE PROFUSE ADVERTISEMENTS of imported nostrums and test this fresher and cheaper preparation in your own households.

KEMP'S SUMMER EFFERVESCENT AND PURIFYING SALINE. Per bottle Re. 1-4; per dozen, Rs. 12.

KEMP AND CO., LD.,
BOMBAY.

ASQUITH & LORD,
HIGH CLASS TAILORS,
SHIRT MAKERS,
HOSIERS AND HATTERS.
APOLLO STREET, BOMBAY.

M. MELACHRINO & CO.,
THE
LARGEST MANUFACTURERS
of the Best
EGYPTIAN CIGARETTES.
CAIRO—Egypt
Exportation per month:
FOUR MILLION CIGARETTES.

				Rs. a.
Non plus Ultra,	No. 1 large	per 100...	5 12
,,	,, 2 Medium	,, 100...	5 0
Superfine	,, C largest	,, 100...	5 8
,,	,, 4 large	,, 100...	4 12
,,	,, 5 Medium	,, 100...	4 0
Extra fine	,, 8 large	,, 100...	3 8
,,	,, 10 Medium	,, 100...	2 12

Sole Agent:—
D. MACROPOLO,
BOMBAY.

SPORTING WATCHES!

THE LARGEST STOCK OF

WATCHES IN INDIA.

THE CHRONOGRAPHS enumerated below are guaranteed to give most accurate results, every single part being carefully made and the whole put together by the most intelligent hands and regulated to an infinitesimal fraction of time, as otherwise serious monetary losses might result to those who use them.

Perfection with us takes precedence of all other considerations. A glance at one of our Watches will convince anyone of its immense superiority over the thousands of Machine-made Watches, turned out like buttons for the million.

GOLD CHRONOGRAPH WATCHES.

	Rs.
18-Carat ½ Hunting Chronograph Watches with Keyless Action, and movement of a very High Class	440
,, Hunting Case, Do. Do. Do.	400
,, Crystal Face, Do. Do. Do.	380

GOLD CHRONOGRAPH WATCHES, WITH MINUTE RECORDER.

	Rs.
18-Carat Hunting or ½ Hunting movement of Perfect Quality	550
,, Crystal Face Do. Do.	500
,, Of Extra Quality with Chronometer Balance	650
14-Carat, a thoroughly reliable strong Crystal Face Keyless Chronograph	185
Do. Do. Do. with Minute Recorder	210

SILVER CHRONOGRAPH.

First Quality Keyless Chronograph, with Every Improvement. A most useful Watch.

	Rs.
½ Hunting Case	115
Hunting ,,	110
Crystal Face ,,	100

SILVER CHRONOGRAPH WATCHES WITH MINUTE RECORDERS.

Extra Quality with Chronometer Balance.

	Rs.
½ Hunting case, Keyless of high quality	220
Crystal Face ,, do. do. do.	200
First quality Crystal Face Keyless Watch, with Minute Recorder of high quality	150
The "Trainers" Chronograph for rough use, in strong Silver Case, Keyless action	75

METAL CHRONOGRAPHS.

	Rs.
First Quality Keyless Crystal Face Chronograph Watch comparative balance	65
Do. Do. with Minute Recorder do. do.	85
Keyless Chronograph only, a most useful instrument for Sportsmen and Army Officers.	35

One of the Finest, most Extensive, and most Varied Stock of Complicated Watches in the WORLD may be seen at the

SALOONS OF

MARCKS & CO., LD.,

WATCH AND CHRONOMETER MAKERS,
BOMBAY AND POONA.

CAMUSLYNIE SMA'GLEN WHISKY.

"THE OLD STILL."

AN Old Time Highland Whisky, Distilled in the Mountains of Scotland from the Richest Golden Malted Bere and Crystal Spring Water. Bottled only by

STIRLING BONDING COMPANY.
Price per Dozen, Rs. 24-8 Nett.

SOLE AGENTS:—
CUTLER, PALMER & CO., BOMBAY.

BAHADUR CIGARS.

BAHADUR REGALIAS	6 inches long, in boxes of	50
BAHADUR PRINCESSES	5 ,, ,,	50
BAHADUR No. 1	4½ ,, ,,	100
BAHADUR ,, 2	4 ,, ,,	100
BAHADUR ,, 3	3½ ,, ,,	100
BAHADUR MANILLAS	4 ,, ,,	100
BAHADUR MORNING WHIFFS	3 ,, ,,	200

GENUINE BAHADURS are obtainable from all RESPECTABLE Dealers throughout India.

SOLE PROPRIETORS AND MANUFACTURERS,

McDOWELL & CO.,

MADRAS.

JUST ARRIVED.

FELT HATS! FELT HATS!!

THORPE AND CO.'S
SPECIAL SHIPMENT OF THE ABOVE.
NEW SHAPES;
FASHIONABLE COLOURS.
THE BEST QUALITY.

BLACK,
FAWN,
MOUSE,
TERRA-COTTA,
BAY-BROWN,
NUT-BROWN,
GREY, } FROM Rs. 6-12.
SOFT CLERICAL, Rs. 8-8.
BAG TOP CAPS, FROM Rs. 3.

STRAW HATS.

THORPE AND CO.

MILITARY TAILORS AND GENERAL OUTFITTERS,
RAMPART ROW, BOMBAY.

DON'T DIE OF FEVERS! Squibb's Ague Specific is the Only Remedy that cures Ague, Chills, Malarial, Bilious, Remittent and Intermittent (acute or chronic), Influenza and affections arising from biliary Derangements caused by Malaria. Sold by all Chemists. Money returned, if not cured.

MADON, SONS & CO.,
23, Hummum Street, Fort, Bombay.

SQUIBB'S AGUE SPECIFIC

NEW ADVERTISEMENTS.

ONLY FEW DAYS MORE!
(NEXT TO GAIETY THEATRE.)

THE GRAND ANATOMICAL MUSEUM.

A. SIMONS (the Proprietor) begs to intimate the Public that he will give a Series of Exhibitions, only a Fortnight in Bombay, of his Marvellous, Magnificent, and the Noblest Cabinet of Human and Comparative Anatomy, showing the different kinds of diseases of human and animal body, their Curious Structure, the Nature, Uses, and Functions of their several parts.

WAX-WORKS AND PANORAMA!!
THE GREAT ORIGINAL SPLENDID DISPLAY OF FULL LIFE-SIZE.

PRICE OF ADMISSION:—Annas 8.
Doors Open at 9 A.M. Commencing at 9 A.M. to 12 NOON and 4 P.M. to 12 mid-night.
For further particulars see Daily Newspapers.

Under the Patronage of
THEIR EXCELLENCIES
THE GOVERNOR AND LADY HARRIS,
MR. T. S. HAMILTON
Begs to announce an
AFTERNOON CONCERT,
In AID of the FOUNDLING INSTITUTION,
On TUESDAY NEXT, 27th MARCH,
In the TOWN HALL.

The following Ladies and Gentlemen have kindly offered their Services:—Miss PEDRAZA, Messrs. STANDAGE, ANDERSEN CLARKE, STELLA and DOVE.

Reserved Seats (Rs. 2) may be secured at Messrs. SOUNDY & Co.

ADMISSION at the Door: Re. 1.
To Commence at Half-past 5 o'clock.

THE MacIVER CHARTERED S. S. "METAPEDIA" has ARRIVED from LIVERPOOL with a General Cargo, and is DISCHARGING in DOCK. CONSIGNEES are REQUESTED to PRESENT their BILLS of LADING for our Countersignature, and to TAKE DELIVERY of their GOODS without delay. Lifts exceeding 20 Cwts. will be delivered into Consignees' boats, and, if not alongside in time, will be landed or placed in boats at Steamer's option at their risk and expense. Consignees of [illegible] are requested to apply for delivery order within Three Days of Steamer's arrival; in default, no claims for wrong delivery will be entertained.

The Company's Surveyor will attend every morning to survey damage, and all claims in this respect must be adjusted before the Goods are removed from the Landing Sheds. After removal from the Landing Sheds the Steamer will not be responsible for any damage whatever. All Claims must be presented before the sailing of the Steamer, otherwise none will be entertained.

KILLICK, NIXON & Co.,
Agents.
Bombay, March 22, 1894.

HOMEWARD BOUND PASSENGERS

Should Call at
PHILLIPS & CO.'S
For the Thousand and One little necessities for the Voyage.
SELECTION UNEQUALLED,
QUALITY UNSURPASSED,
PRICES MODERATE.

PHILLIPS & Co., Ld., Chemists,
WINE AND GENERAL MERCHANTS,
ORIENTAL BANK BUILDINGS, FORT.
HEAD OFFICE:—Victoria House, Byculla.

COMMERCIAL & LAND MORTGAGE BANK, LIMITED.

CAPITAL AND RESERVES ......Rs. 16,57,900.
SHORT PERIOD DEPOSITS AS UNDER:—
3 Months } at 5 per cent. per annum.
4 Months }
Further particulars on application.

P. A. CHURCHWARD,
Officiating Manager.
Esplanade Road, Bombay.

ROYAL BOMBAY YACHT CLUB.
CHALLENGE CUP RACES.

THE SECOND RACE of the Season will be SAILED on SATURDAY next, the 24th instant, at 3 P. M.

T. W. C. LEATHEM,
Hony. Secretary.

FOR SALE.

THREE Steel Lancashire BOILERS, by Messrs. Hick Hargreaves and Co., 28' by 7', double flues 2' 9", each carrying 100 lbs. pressure.

One Compound Condensing Wheel Gear Steam Engine, H. P. Cylinder 32" and L. P. 50" Dia., Stroke 5 feet, working at 700 T. H. P., and one Oldham Willow.

Can be seen at the COLABA LAND and MILL COMPANY'S MILLS, at Colaba, in full working order.

NOW READY.
"BOMBAY GAZETTE"
OVERLAND SUMMARY

The BOMBAY GAZETTE OVERLAND SUMMARY, prepared for despatch by each Overland Mail for Europe, contains, in addition to all the news of the week, a specially-written Market and Freight Report, and a well-digested Summary of Events.

Annual Subscription (in advance) ......Rs. 12
Single Copy ....As. 4
"Bombay Gazette" Office, Esplanade Road, Fort.

TENDER.

WANTED, at Indore, for the Municipality, WATER PIPES (16 inches diameter), 146 in number, each 12 feet long. Tenders to be sent before 15th April, 1894.

B. A. GUPTE,
President, Indore Municipality.
Indore, 19th March 1894.

Supplied at the Russian Banquet in Paris
GEORGE GOULET
By appointment to
HER MAJESTY THE QUEEN
and to H. R. H. the PRINCE of WALES.
EXTRA DRY CHAMPAGNE,
Rs. 65 per Dozen Quarts.
F. FISCHER & Co., Agents.
D. C. OOMRIGUR, Market, Sub-Agent.

THE COLABA LAND AND MILL COMPANY, LD.

NOTICE is hereby given that an AD-INTERIM DIVIDEND of Rs. 10 per Share, for the Half-year ended 31st December, 1893, will be paid on and after TUESDAY, the 27th instant, between the hours of 12 noon and 2 P.M., on production of Share Certificates, to those Shareholders whose names shall stand on the Company's Register on the 27th instant.

The TRANSFER BOOKS of the Company will be CLOSED from FRIDAY, the 16th instant, to TUESDAY, the 27th instant, both days inclusive.

Applications for Dividend Warrants to be made at the Office of N. M. WADIA, Esq., C. I. E., Nos. 4 and 5, Parsee Bazar Street, Fort.

By Order of the Board,
K. R. CAMA,
Secretary.
Victoria Bunder, Colaba, Bombay, 13th March, 1894.

BOMBAY PORT TRUST.
TENDER FOR COALS.

SEALED TENDERS will be received by the Acting Engineer at his Office, Ballard Road, till 12 o'clock noon, on TUESDAY, the 27th instant, for the Supply of COALS and COKE for 9 months from 1st April to 31st December 1894.

Forms of Tender and Schedule of Articles and other particulars may be obtained on application at the Engineer's Storekeeper's Office, Elphinstone Bunder, on payment of Rs. 2 for each form. No Tender will be received unless accompanied by a Deposit of Rs. 1,000. Covers to be endorsed "Tender for Coals." The Acting Engineer does not bind himself to accept the lowest or any Tender. The Tenderer will be bound by his Tender as to each item for which he Tenders; and the Acting Engineer shall be at liberty to accept any portion of a Tender and reject the remainder. The cost of stamping agreement to be borne by the successful Tenderer.

E. A. CORKE,
Engineer's Storekeeper.
Bombay, 20th March 1894.

WEYMOUTH COLLEGE.

HEAD MASTER: REVD. JOHN MILLER, B.D.

THIS well-known Public SCHOOL receives Boys from India, and takes Entire Charge of them, if necessary.

Among the many Successes gained by this School during the Past Year are, at

Oxford: First Craven Scholarship.

Cambridge: Chancellor's Medal for English Verse.

Woolwich Entrance: 11th place, direct from the School. Second place in the Public Schools' Competition for the Spencer Cup at Bisley.

There is a Special Class for Sandhurst and Woolwich under H. B. Soper, Esq., M.A., 14th Wrangler.

A small Class (Limited to 6) of Boys preparing for Naval Cadetships, is under the charge of the Revd. A. A. CARRE, M.A.

Owing to the increase in the number of Boys, a large new Boarding House has just been built by the Revd. H. P. PRICE, M.A., Second Master.

Full particulars may be obtained at the Office of this Paper. Numerous references to Parents and former Pupils in India and England.

GENUINE AND PURE WINES.

Selected and Shipped by BLANDY BROS. & Co., of London.
MADEIRAS.—From the Celebrated "Blandy" Stock.
PORTS.—From Hooper Bros., Oporto.
SHERRIES.—From Manuel Gastelu E. Yriarte, Cadiz.
CHAMPAGNES.—From Heuriot and Co., Reims.
CLARETS.—From Le Fils D'A Leon Aine, Bordeaux.
HOCKS.—From Meyer & Coblenz, Lingen-am-Rhein.
WHISKIES, SCO.—From Pattison, Elder & Co., Leith.
WHISKIES, SCO.—From Ross and Cameron, Inverness.
DETAILED LIST OF PRICES & TERMS FROM
K. RAMCHANDRA & Co., SOLE AGENTS,
11, FORBES STREET, FORT, BOMBAY.

BOMBAY GAZETTE Bi-Weekly Edition.—Issued on Monday and Thursday, giving all the News and Telegrams up to date. Subscription per Annum, Rs. 13; Half-yearly, Rs. 7; Quarterly, Rs. 3, to Subscribers in Bombay or the Mofussil, postage inclusive.

SALES BY AUCTION.

BENNETT AND COMPANY,
No. 22, APOLLO STREET.

AUCTION SALE OF VALUABLE FURNITURE.

TO-MORROW, SATURDAY, the 24th instant, at 2 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction, at their Rooms, teak and blackwood household furniture, consisting of chairs, couches, half-back sofas, camp cots, iron safe on stand, lamps, and other sundry articles, the property of a Hindu gentleman.

The property is on view.

TO-MORROW, SATURDAY, the 24th instant, Messrs. BENNETT and Co. will sell by Public Auction, at their Rooms, a quantity of grey and coloured piece-goods.

AT 1-30 P. M.

1 powerful grey Arab horse, about 14'7½, aged, goes in single and double harness.
1 bay galloway, 7 years old, quiet to ride and drive.
1 high-wheeled dog cart in good order.
1 second-hand palanquin office shigram.
1 handsome strong-built glass-fronted miniature brougham.
1 young new jersey mastiff dog, about 11 months.
1 bay waler, rising 6 years, 15-2, quiet to ride and drive, a good weight-carrier, 12 months in the country, owner not having any further use for him.

On TUESDAY, the 27th instant, at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction, at Church Gate Street, Fort, valuable teak and blackwood French-polished household furniture, plated, glass and crockeryware, handsome China and Japanese vases, table and hanging kerosine lamps, oleographs and pictures, Brussels and Persian carpets, &c., the property of Mrs. M. MORLEY.

The property will be on view four days before the sale.

BONA-FIDE.

On WEDNESDAY, the 28th instant, at 1 p.m., Messrs. BENNETT & Co. are instructed to sell by Public Auction, at Chowpatti, near the "Islam Club," valuable and handsome teak and blackwood French-polished and open-carved household furniture, Brussels carpets, ornaments, table and hanging kerosine lamps, a strong glass fronted English built brougham on C spring, a powerful black waler, a large collection of valuable law books and law reports, &c., the property of the late V. K. DHAYRIAVAN, Esq., Barrister-at-law.

The property is on view.

AUCTION SALE OF OLD AND UNSERVICEABLE STORES AT THE G. I. P. RAILWAY STORE DEPOT, PAREL.

On THURSDAY, the 29th instant, at 2 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction, at the abovementioned place, a large quantity of old and unserviceable stores, consisting of crates, casks of zinc sheets, hogsheads, empty casks, telegraph wire, China round jars, iron bracket plates, C. I. telegraph post, buttons, rasp bolts, leather cuttings, shovels, rubber cuttings, scrap iron files, manilla tail ropes, horse hair, old papers, cloth cuttings, cotton and woollen clothings, and many other sundry articles.

A deposit of 25 per cent. will be required at the time of sale.

AUCTION SALE OF UNCLAIMED GOODS, GRAIN SWEEPINGS, COTTON, &c., AT THE G. I. P. RAILWAY GOODS DEPOT, WARI BUNDER.

On FRIDAY, the 30th inst, at 2 p. m., Messrs. BENNETT and Co. are instructed to sell by Public Auction, at the abovementioned place—

A quantity of unclaimed goods, grain and cotton sweepings, &c.

On FRIDAY, the 30th instant, at 1 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction, at Doongersey Road, Malabar Hill, the very valuable and handsome teak and blackwood household furniture, best plated ware, rich crockery and glassware, a firstrate mahogany cottage piano, handsome China and Japanese vases, rich table ornaments, oil paintings and oleographs in gilt frame, Persian carpets, Hinks and Ditmar's table and hanging kerosine lamps, &c. &c., the property of JAMES H. LATIMER, Esq.

Catalogues will be published and the property will be on view four days before the sale.

On SUNDAY, the 1st April, at 1 p.m., Messrs. BENNETT and Co. are instructed to sell by Public Auction, at Bandora, on the Sea side, the valuable and handsome teak and blackwood French-polished household furniture, plated, glass and crockery ware, a first-rate ebonywood iron-framed cottage piano by Soundy and Co., a sweet-toned organ by Rose and Co., a first-rate large size musical box, 1 and 4-lights hanging argand lamps by Tucker and Sons, double-wicks wall lamps, first-rate oleographs and pictures, Cambay and Brussels carpets, handsome satsuma and jhanga flower vases, rich table ornaments, &c., the property of the late Mr. BOMANJEE DARASHA CAPTAIN.

Catalogues will be published and the property will be on view 4 days before the sale.

AUCTION SALE OF VERY VALUABLE LANDED PROPERTY AT BENGALPOORA AND JAIL ROAD.

On MONDAY, the 9th proximo, at 4 p.m., Messrs. BENNETT and Co. will sell by Public Auction, on the premises, by order of Gordhandas Khatao, Esq., and on account and risk of Goolamally Dawoodbhoy Tajani, Remutbai, the widow, and Fatmabai, the daughter of the late Dawoodbhoy Tajani and Mohmedbhoy Balloo, the following very valuable landed property:—

All those two pieces or parcels of fazandary, and or ground, with the messuage, tenement, chawl or dwelling house standing on a portion thereof, situate without the Fort of Bombay, fronting on the east and north side of Bengalpoora Street and Jail Road, in the registration sub-district of Mandvie, containing by admeasurement 415 square yards or thereabouts, and registered in the books of the Collector of Municipal Assessment under No. 280, and bounded as follows:—That is to say, on or towards the east partly by the said Old Bengalpoora Street, and partly by a temple, on or towards the west by a sweeper's passage, and beyond that by the property of Rahimtoola Ahmed, on or towards the north by the Jail Road, and on or towards the south by a sweeper's passage, and beyond that the property of Anajee Ramji Mistry, and which said premises were formerly and are now in the occupation of the tenants of the late Dawoodbhoy Tajani.

For further particulars and conditions of sale application may be made to the undersigned.

BENNETT & Co.
Bombay, March 23, 1894.

TO BE LET.

A VERY AIRY and COMFORTABLE HOUSE on HORNBY ROAD, Nos. 36, 37, in PARTS or WHOLE, near Sir J. J. B. Institution. Very Suitable to European or Parsee families. Apply within, at

BALMUCUND & NUSSERWANJI,
JEWELLERS.

WANTED.

WANTED, a SECRETARY, for the ROYAL BOMBAY YACHT CLUB, who must devote his whole time to the affairs of the Club and have no other occupation, and must be a Single man. He will be required to take up the duties about the 15th May, 1894.

Applications with qualifications and references should be made to the Hon. Secretary, Royal Bombay Yacht Club, not later than the 15th April.

Salary Rs. 400 per mensem, in addition to Board and Quarters.

T. W. C. LEATHEM,
Hon. Secretary.

SECOND-HAND PIANOFORTES.

IN good order, and warranted to stand the Indian Climate. We offer these at Reduced Prices and with a view of making room for new Instruments.

	Rs.
Ebonized Bijou Cottage Piano	285
Ebonized Grand Piano (3 legs)	390
Mahogany Sympathetic Square Piano	485
Schiedmayer and Soehne's Grand Piano (3 legs)	725
Cottage Piano by Brinsmead	800

For Hire Purchase terms Apply to

MARCKS & CO., LD.,
BOMBAY.

THACKER & CO., LD., BOMBAY,
ENGRAVERS, DIE-SINKERS, RELIEF STAMPERS, COPPER-PLATE PRINTERS.
YOUR CREST OR MONOGRAM, Rs. 16.

ARTISTICALLY engraved on Steel and Embossed in Color on 2 Boxes (240 sheets) of Note Paper and 2 Boxes of Envelopes for Sixteen Rupees.

YOUR VISITING CARD.

	Rs.	a.
100 Gentleman's Cards, one line with Plate	3	0
100 Ladies' Cards, one line with Plate	4	0

Other lines, such as Club, Address, and Regiment, charged Re. 1 per line extra.

SWIFT AND FARROW,

PUBLIC ACCOUNTANTS, AUDITORS, &c.
ESTATE AND FINANCIAL AGENTS.
RENTS AND DEBTS COLLECTED.
PROPERTIES BOUGHT AND SOLD ON COMMISSION
No. 8, BELL LANE, FORT, BOMBAY.

BREAKFAST, TIFFINS and DINNERS Also, per Plate, Ices, Wines and Spirits Chocolate and Chocolate Creams. Cocoa, French and English Confectionery. Perfumery of the Best quality, etc., etc., etc. To be had at THE VIENNA CONFECTIONERY, 25, Church Gate Street.

C. HIRSCH.

DUSTERS.

FOR very superior CHECKED DUSTERS, Apply to the ELGIN MILLS, Cawnpore.

Size ... 28 in. by 28 in. ... Rs. 1 8 per dozen.
„ ... 36 in. by 36 in. ... „ 3 0 „

The above are the best Dusters to be had for the money anywhere.

Samples FREE. Special terms for orders of six gross and upwards.

SCOTT AND Co., M.R.C.V.S.,
VETERINARY SURGEONS.

HORSE EXAMINATION CERTIFICATES, Rs. 10; Examination and Verbal Opinion, Rs 5. Horses standing at Livery on Commission Sale Rs. 35 per month, including horse-keeper; Commission on Horses bought and sold, Rs. 17. Up-Country Commissions towards buying and selling of horses will meet our best attention. Horses broken to single and double harness in the Yard. Single, Rs. 15. Double, Rs. 30. The Horse-Shoeing Forge is under the management of a thoroughly practical English Farrier, and every Class of Shoeing is done.

ENGLISH COUNTRY HOME FOR INDIAN GIRLS.

A LIMITED NUMBER of PUPILS from INDIA are received at a Pleasantly Situated Country Home, near Cambridge. The usual English subjects and accomplishments carefully Taught by a duly qualified Staff of Resident Governesses and Visiting Professors. Charming walk, Refined and Comfortable Home and good Library. Special attention paid to the Daughters of Native Gentlemen, and to delicate or backward Pupils. Apply "C. P." Advertising Dept., "Gazette" Office, Bombay.

INDIAN INDUSTRY;

Being a Reprint of Two Letters to the
"Bombay Gazette,"
And a Lecture by
F. BEAUCLERK.
Price 8 Annas.
CAN BE HAD AT
THE OFFICE OF THE "BOMBAY GAZETTE.
Messrs. THACKER and Co., Bombay and Poona.
„ THACKER, SPINK and Co., Calcutta
„ HIGGINBOTHAM and Co., Madras.

SALES BY AUCTION.

CRAWFORD AND COMPANY,
No. 7, MARINE STREET.

TO-MORROW, SATURDAY, the 24th instant, at 1 p.m., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction, at the Linden House, Apollo Bunder, the valuable and handsome black and teakwood, household furniture, platedware, crockery and glassware, windproof lamps, pictures, Brussels carpets, table ornaments, etc., the property of H. A. GEYER, Esq.

Catalogues are published and the property is on view.

SALE OF PEARLS.

On MONDAY, the 26th instant, at 3 p.m., Messrs. CRAWFORD and Co. will sell by Public Auction, at their Rooms, by order of Messrs. Ewart, Latham and Co., and on account and at the risk of Nihalchund Girdharilal—

Parcel No. 43, 35 strings containing 483 pearls, gross 388 carats, net 281 carats.

A deposit of 25 per cent. will be required at the time of sale.

WEEKLY AUCTION SALE.

On MONDAY, the 26th instant, at 2 p. m., Messrs. CRAWFORD and Co. will sell by Public Auction, at their Rooms, a quantity of grey, white, and coloured piece-goods and the following:—

A quantity of fancy bamboo furniture, consisting of centre table and teapoys, light chairs, book-stand, gardinier, card and wine tables, mirror, back chiffoniers, cabinets, corner cabinets, book case, music-stand, hat-stand, &c.

A few musical boxes and musical cabinets of English and Indian airs.

By order of the executors of the late Capt. R. W. PRESTON—

A quantity of saddlery including a saddle by Souter and Co., leather trunk, portmanteaux, hat box, tiffin basket, gram crusher, &c.

AT 2 P. M.

1 light serviceable victoria.
1 strong second-hand double seated brougham.
1 strong serviceable landau.

The property of Hajee Mahomed Mehdi Malek Tozar—

1 English-built barouche on C springs, with a pair of handsome silver grey Arab mares, about 15 hands, and a set of double harness.

And any other carriages and horses which may be offered.

SALE OF VACANT LAND AT PAREL,
Near the B. B. & C. I. Ry. Station.

On WEDNESDAY, the 28th instant, at 4 p.m., Messrs. CRAWFORD and Co. will sell by Public Auction, on the premises, by order of the Mortgagees, and with the consent of the Official Assignee and Assignee of the Estate of Allarakhia Munjee, the mortgagor, and on account and at the risk of the said mortgagor, in pursuance of the power of sale given in the Indenture of the Mortgage, dated the 28th day of April, 1888, and made between the said mortgagors of the one part and the said mortgagees of the other part, the following property, viz:—

All that piece or parcel of vacant land, containing by admeasurement three thousand one hundred and thirty-one and three-fifth square yards or thereabouts, being a portion of the land registered in the books of the Collector of Land Revenue under old No.—, new No. 11893, A+11893, survey No. 1—2—4—2824, situate without the Fort of Bombay, near the Bombay, Baroda and Central India Railway Station, at Parel, in the Registration sub-district of Bombay, and bounded as follows:—On the East by the ground of De Mellow, on the west partly by the ground of Mr. D. Abrow and partly by the Tulsi main line, on the North by the premises of Luckmidass Khimjee Spinning and Weaving Company Mill, and on the South by the Ferguson road.

For further particulars and conditions of sale apply to the Mortgagees' Solicitors, Messrs. Chalk, Walker and Smetham, 17, Church Gate Street, Fort, Bombay.

SALE OF SUPERIOR WINES, SPIRITS, BEER AND MINERAL WATER.

On WEDNESDAY, the 28th instant, at 2 p.m. Messrs. CRAWFORD and Co. will sell by Public Auction, at Medows Street, Fort, opposite Mr. Cursetjee Cowasjee Watchmaker, by order of the concerned and on account and at the risk of Mr. William Unger, trading under the name of William Murray and Co., the following wines, spirits and beer.

131 cases red and white Hungarian wine, in quarts and pints, consisting of Magyard, Badacsonyi Riesling, Tokayi and Menes.
13 cases crown brand Pilsener beer, in quarts.
27 „ niersteiner (still hock).
6 „ Laidlaw and Sandeman's whisky.
44 „ dry champagne.
2 „ cognac.
82 „ French claret.
20 „ red burgundy, consisting of Beaujolais, Nuits and Pommard.
2 „ Absenthe.
78 „ Hamper's vichy water.

The wines will be sold in small lots to suit buyers, and will be on view 2 days before sale.

AN UNUSUAL OPPORTUNITY.

On SATURDAY, the 31st Inst, at 1 p.m., Messrs. CRAWFORD and Co. are instructed to sell by Public Auction, at the Albert Building, Hornby Row, Fort (next to the "Bombay Gazette" offices), the remaining very valuable stock-in-trade of a known furniture manufacturer (closing business), designed and executed to order under his own supervision, consisting of French-polished black and teakwood dining room furniture, very neat drawing room suites, covered with tapestry of the finest quality, elegant sideboards, magnificent chiffoniers and cabinets, revolving top office tables, handsome dressing and washhand tables, very substantial made single and double bevelled mirror door almyras, neat-made chairs, &c.

Catalogues will be published, and the property will be on view 3 days before the sale.

AUCTION SALE.

On MONDAY, the 2nd April, at 2 p. m., Messrs. CRAWFORD and Co. will sell by Public Auction, at their Rooms, by order of the concerned, and

On account and at the risk of Mr Jeejeebhoy Heerjeebhoy, ex. s. s. Berenice—
D M
2120 1—1 case glass bangles.

On account and at the risk of Messrs. Ebramjee Moosajee and Co. ex. Persia—
N A
2317 1—1 case iron chest locks.
B M

On account and at the risk of Messrs. Esabhoy Moolla Aboolally and Co., ex. Rheinfels—
D 1 10—10 cases foolscap.

On account and at the risk of Hussonally Mahomedally, ex Trieste—
D M
2854 118—1 case gold leaves.

On account and at the risk of Abdulcadar Abdulhosein, ex Trieste—
D M
3020 133—1 case gold leaves.

On account and at the risk of Allibhoy Esmaljee, ex Orion—
D M
3122 —1 case steel penholders.

On account and at the risk of Ebramjee Sulemanjee, ex Carlotta—
D M
2989 1 12—12 cases beads.

On account of the indentors, ex Stolzenfels.
B C
3189 16—6 cases shades doses and globes.

On account and at the risk of Abdool Hosein Dossajee, ex Asia—
B C
2782 1 13 } 39 cases boot heel tips.
B C
3784 1 26 }

On account and at the risk of Messrs. Esmail Hubib and Co., ex Trieste—
D M
2681 1—1 case spectacles.

On account and at the risk of Abdool Hosein Dossajee, ex Persia—
B C
3782 14-26 } 29 cases boot heel tips.
B C
2784 27 52 }

On account and at the risk of Hajee Aboo Hajee Esmail, ex Antwerp—
D M
2870 12—2 cases needles.

On account and at the risk of Esmail Abdulreyman, ex Trieste—
D M
2824 1—1 case pencils.

AUCTION SALE OF ELECTRIC LIGHT PLANT AND ELECTRIC APPARATUS, INSTRUMENTS AND MACHINERY, in Marine Street, Fort.

Under instructions from Messrs. Volkart Brothers, Messrs. CRAWFORD and Co. will sell by Public Auction on TUESDAY, the 24th April, and the following days, at 2 P. M., daily, the electric light plant apparatus, instruments and machinery, consisting of dynamos and motors, accumulators, batteries and storage cells, rheostats, arc lamps, carbons, incandescent lamps, electric table and hand lamps, wires and cables, insulators, switches, fuses, ceiling roses, lampholders, globes and reflectors, ornamental fittings, electrical bells, telephones electrical instruments, medical and surgical instruments, portable steam engine and other machinery, &c., &c.

Catalogues will be published and the property will be on view a fortnight before sale.

CRAWFORD & Co.
Bombay, March 23, 1894.

HENRY HISCOCKS,

BAKER AND CONFECTIONER,
CLARE ROAD, BYCULLA,

INVITES INSPECTION of his BAKERY which is THE BEST LOCATED BAKERY in Bombay, it being free from disagreeable surroundings. Those who desire to obtain GOOD WHOLESOME BREAD should, therefore, satisfy themselves BY PERSONAL INSPECTION that their Baker's Premises have no objectionable surroundings. He further begs to notify that he has started the Wiltshire Dairy, and that having HIS OWN MILCH CATTLE, he is able to Guarantee the Absolute Purity of his Dairy Produce.

N.B.—The Bakery and Dairy are under his Immediate Supervision.

NOW READY.

MACLEAN'S GUIDE TO BOMBAY AND BOMBAY DIRECTORY FOR 1894.

PRINTED AND PUBLISHED
At the "BOMBAY GAZETTE" OFFICE.
PRICE—Rs. 5; with Postage, Rs. 5-4.

THE GUIDE AND DIRECTORY for the year 1894 contains much new and valuable information brought down to date, and gives the history of the remarkable progress made by the City in recent years.

While recording the advance that has been made in the commerce and manufacturing industry of Bombay the GUIDE gives a comprehensive account of the numerous charitable institutions of the different communities, and accurate and detailed descriptions of many public buildings which have been completed during the year.

THE
BOMBAY DIRECTORY

Has been enlarged, verified, and carefully revised up to the day of going to Press. Valuable information has been added, and special care has been taken that the local information shall meet the wants of commercial men and the general public.

Bombay Gazette Offices
Albert Buildings, Esplanade, Fort.

PRINTING PAPERS, manufactured specially for Indian Markets by Messrs. John Dickinson and Co., London.

NOTICES.

In the Matter of the Indian Companies Act 1882, and in the Matter of the SORAB WOOLLEN and COTTON MILLS COMPANY, LIMITED, (In Liquidation).

NOTICE is hereby given that the Liquidators of the above Company have declared a DIVIDEND of 10 per cent. payable to the Creditors whose claims have been admitted and that the same shall be paid at its Registered Office, No. 4, Bruce Lane, Fort, Bombay, from 12 noon to 2-30 P.M., on and after 27th instant.—Dated this 14th day of March, 1894.

MUNCHERJEE FRAMJEE TUMBOLY,
Managing Liquidator.

MATHERAN.

MR. C. J. DE SOUZA, Proprietor of the CLARENDON HOTEL, is the Government Contractor for Conveyances. Visitors requiring conveyances are requested to address the Contractor, who will furnish them with the reduced Scale of charges. Manchills and Rickshaws are now available in addition to the conveyances already in use on the Hill. Ponies and Coolies may also be engaged through the Contractor.

J. P. BARRY, B.A. M.B.,
Superintendent of Matheran.
Matheran, 9th March, 1894.

PURSUANT to Act XXVIII. of 1866, entitled "The Trustees and Mortgagees Powers Act 1866." Notice is hereby given that all persons being creditors of or having any claims against the Estate of CHARLES WODEHOUSE, formerly of No. 58, West Cromwell Road, South Kensington, in the County of London, but late of Kolhapore, in the Bombay Presidency of India, a Colonel in Her Imperial Majesty's Indian Staff Corps, European. Deceased (who died in the Red Sea, on his way to Europe from India, on or about the 18th August, 1893, and Letters of Administration with a Copy of his Will annexed of whose property and credits were on the 27th February, 1894, granted by the High Court of Judicature, at Bombay, to the Hon'ble Mr. Justice Edward Townsend Candy, the constituted Attorney of AMABEL LUCY WODEHOUSE, the Daughter and Sole Executrix named in the Will of the Deceased, for her use and benefit, and limited until she shall obtain Probate granted to her to have effect throughout the province of Bombay), are required to send to the Undersigned Solicitors for the said Hon'ble Mr. Justice Edward Townsend Candy, on his behalf, at their Office, No. 2, Green Street, Elphinstone Circle, within the Fort of Bombay, in writing their names and addresses and the particulars of their claims against the Estate of the said Deceased, so as to reach the said Office on or before the 22nd day of April, 1894, as after that day the said Hon'ble Mr. Justice Edward Townsend Candy, as such Administrator, will pay or remit the Assets of the said Deceased then in his hands to the said Amabel Lucy Wodehouse, as the person thereto entitled, or will otherwise proceed to Administer the said assets, having regard only to the claims of which the said Administrator shall then have notice as aforesaid, and no claims sent in subsequently will be recognised.—Dated the 7th day of March, 1894.

BROWN & MOIR,
Administrator's Attorneys.
Bombay, 7th March, 1894.

GREAT INDIAN PENINSULA RAILWAY.
WAGON BOTTOM BOARDS.

TENDERS are invited for the Supply of 260 tons WAGON BOTTOM BOARDS of SIAMESE HARDWOOD, of two descriptions, samples of which can be seen at the General Storekeeper's Office, Parel.

Specifications and Forms of Tender, with particulars of delivery, may be obtained on application to the Undersigned.

Tenders, which must be on the Company's Form, sealed, superscribed and accompanied separately by a Deposit of Rs. 1,000, will be received by the Agent at his Office, Victoria Terminus, Bombay, up to 1 P.M. (Gun-fire), on WEDNESDAY, 28th inst., after which hour no Tender will be taken.

The Deposit will be held by the Company as Security for the due and proper fulfilment of the Contract, and in case of failure on the Contractor's part, the Railway Company may cancel the Contract, and forfeit the Deposit without the necessity of proving any absolute loss by the transaction.

The Agent does not bind himself to accept the lowest or any Tender.

ALFRED KING,
General Storekeeper.
General Storekeeper's Office, Parel, 15th March, 1894.

ARMY CLOTHING FACTORY.

SEALED TENDERS are invited for the Supply, during the year 1894-95, of the undermentioned Articles, which must be of Indian Manufacture:—

FOR BRITISH TROOPS.		
Jerseys, White-woollen, with Badges	No.	430
Cloth, Grey, great coat, No. 2, Water-proofed	Yds.	3,350
Serge, white, lining	„	46,600
Flannel, grey, 54"	„	13,500
Canvas staving	„	6,000
Cotton, drill, white, 27"	„	49,600
„ grey 36" M. T.	„	7,700
FOR NATIVE TROOPS.		
Cloth, drab, white-list	Yds.	3,800
„ Dark-green	„	15,100
„ Dark-blue	„	980
„ Cavalry Grey	„	620
„ Grey mixture Coarse, for Great Coats	„	10,500
Serge, dark-blue, ordinary	„	52,900
„ dark-green	„	8,700
Cotton, grey, 36" M. T.	„	10,500
Cotton, grey, 36" M. packing purposes	„	10,000

Tenders are required in Duplicate (on Printed Forms obtainable at the Office of the Superintendent, Army Clothing, Alipur) and must be accompanied by 2-yard Samples of the materials Tendered for.

Tenders will be opened on the 1st of May, 1894, and any further particulars required may be obtained on application.

A. C. TOKER, COL.,
Superintendent, Army Clothing, Bengal.
Alipur, the 12th March, 1894.

KING, KING & Co.,
BANKERS AND AGENTS, BOMBAY.

CURRENT ACCOUNTS opened, and Interest allowed at 2 per cent. per Annum on the minimum balance, if not drawn below Rs. 500 during the preceding half-year.
FIXED DEPOSITS received subject to 12 months' notice of withdrawal at 4½ per cent., and for shorter periods at rates to be learnt on application.
BILLS of EXCHANGE and TELEGRAPHIC TRANSFERS on the United Kingdom, Calcutta, and Madras, granted at the best rate of the day.
REGULAR FAMILY REMITTANCES arranged, and Pay Pensions, Dividends, &c., realised.
CIRCULAR NOTES issued payable all the World over, Letters of Credit issued by English or American Bankers cashed, Sovereigns and Bank of England Notes bought or sold at favourable rates.
LOANS and CASH CREDITS for long or short period granted on easy terms, and approved Bills or Cheques discounted.
GOVERNMENT and OTHER SECURITIES bought and sold or received for safe custody.
REGIMENTAL and PERSONAL AGENCY of every description transacted. Passages engaged on best terms possible, Baggage, Cargo, and Parcels shipped or cleared, and orders for Stores and Regimental Requisites executed.

HENRY S. KING & Co., LONDON.

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NOW READY.

Size 12 by 8½ inches. Full-Bound Cloth. Price, 7s. 6d. Handsomely Half-Bound Morocco. Price 14s. AN ATLAS OF INDIA. Containing Sixteen Coloured Plates of Maps and Plans of Cities. Size, 14 by 12 inches. With Historical and Statistical Letterpress by Sir W. W. HUNTER, K. C. S. I., and a Complete Index of Names.

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EDINA WORKS, EASTER ROAD, EDINBURGH;
5, WHITE HART STREET, WARWICK LANE, LONDON, E.C.
AND ALL BOOKSELLERS THROUGHOUT INDIA.

FOUNTAIN HOTEL, MAHABLESHWAR.
(CHANGE OF PROPRIETORS.)

MOST delightfully situated and unrivalled in Accommodation and general Comfort.

Suites of Rooms exposed to the refreshing and health-giving Westerly Breezes, and commanding the most picturesque aspect of the Hills and Valleys.

Particulars may be ascertained either from the MANAGER there, or from the MANAGER, Cumballa Hotel, Bombay.

PAINLESS AMERICAN DENTISTRY.

DR. LOUIS J. BISCHOFF,
LATE OF PHILADELPHIA.

1st Prizeman (Gold Medal) for Artificial Teeth, and late Demonstrator of Prosthetic Dentistry in the Pennsylvania Hospital of Dental Surgery.
Speciality: Crown, Bar, and Bridge Work, or Artificial Teeth without Plates.
Artificial Teeth made on the latest American principles Gold and Enamel fillings. Painless Extractions.
Consultations free.
For appointment, &c., call or address

WATSON'S HOTEL, Bombay.

FROM THE
CEYLON "INDEPENDENT,"
September 14th, 1892,

"Dr. L. J. Bischoff, after studying Dental Surgery for Six years under the celebrated Dr. Uriah Kirk, of Chestnut Street, Philadelphia, graduated from the Pennsylvania College of Dental Surgery in 1881, carrying off the Gold Medal for Artificial Teeth in that year.

"In recognition of the distinguished position achieved by him, he was elected Demonstrator of Prosthetic Dentistry for the College, a position which he retained until '84.

"There being a call in Europe for men skilled in the profession to introduce American developments of scientific dentistry, Dr. Bischoff travelled to London, Paris, Berlin, Genova and Moscow, lecturing on and giving Clinical demonstrations on the Art of Dental Surgery. Of late he has been carrying on the same work in England.

"Ceylon has, it would seem, been most fortunate in securing the services of so eminent and skilful a Dentist."

Dr. BISCHOFF will shortly Visit BELGAUM, DHARWAR, BELLARY and other Towns in South India.

GENERAL FAMILY PENSION FUND.
(ESTABLISHED 1870.)

Accumulated Capital, in the hands of Government, 25 Lakhs.

FUNDS INVESTED IN GOVERNMENT PAPER ONLY.

OPEN to All Members of the Professional, Commercial, Planting and Railway communities, as well as Government Servants.

SUBSCRIPTIONS are received at all Government Treasuries, or in the case of Government Servants can be deducted from Salary Bills.

RATES as LOW as is consistent with perfect safety. NO ENTIRE FORFEITURE after Three Years payments.

A regular Monthly Pension secured to mother, sister, wife, children, or other near relatives. For Report and Rules, etc., Apply to—

SYKES & Co.,
SECRETARIES,
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A BOON TO MEN

Who suffer from NERVOUS DEBILITY Loss of VIGOUR, EXHAUSTED VITALITY, KIDNEY DISEASES, &c. A Treatise explaining the renowned MARSTON treatment by local absorption, the only positive cure without Stomach Medicines, will be sent in plain wrapper, post free, upon application. The MARSTON REMEDY Co., 482, High Holborn, LONDON.

WINES, SPIRITS, BEERS, &c.

CLUB WINES.

PHIPSON AND Co., Bombay, are now supplying 190 Military Messes and 61 Clubs with the finest VINTAGE WINES from the following well-known Houses:—

CHRISTOPHER AND Co.	London.
GEORGE TANQUERAY & Co.	London.
PAGE AND SANDEMAN.	London.
JUSTERINI AND BROOKS.	London.
JOHN HARVEY AND SONS.	Bristol.
CARSTAIRS & ROBERTSON.	Leith.
POMMERY AND GRENO.	Rheims.
POL ROGER AND Co.	Rheims.
LANSON PERE ET FILS.	Rheims.
PERRIER JOUET AND Co.	Epernay.
HEIDSIECK AND Co.	Rheims.
PERINET ET FILS.	Rheims.
AYALA AND Co.	Chateau d'Ay.
ERNEST IRROY AND Co.	Rheims.
RUINART PERE ET FILS.	Rheims.
DESBORBES ET FILS.	Avize.
DAUMAL ET FILS.	Rheims.
DESBORDES ET FILS.	Avize.
COLIGNY FRERES.	Rheims.
J. SACCONE.	Gibraltar.
KIDD AND SHADBOLT.	London.
CURLIER FRERES.	Cognac.
LEACOCK AND Co.	Madeira.
COSSART GORDON AND Co.	Madeira.
COCKBURN SMITHES & Co.	Oporto.
VAN ZELLERS AND Co.	Oporto.
P. J. VALCKENBERG.	Worms.
NATH. JOHNSTON & SONS.	Bordeaux.
A. DE LUZE ET FILS.	Bordeaux.
WOODHOUSE AND Co.	Marsala.
JAMES CATHCART AND Co.	Leith, N. B.
CHAS. MACKINLAY AND Co.	Leith, N. B.
J. & R. GRANT.	Rothes, N. B.
SIR ROBERT BURNETT & Co.	London.
W. E. EDDISON & Co.	London.
GOVERNMENT CELLARS.	Budapest.
MAX GREGER & Co.	Budapest.
Jos. DIETZL.	Budapest.
WILLIAMS HUMBERT & Co.	Jerez.
C. MAREY & LIGER-BELAIR.	C'tes d'Or.
ACKERMANN-LAURANCE.	Saumur.
C. A. LINDGREN AND Co.	Stockholm.
ANDREW ROWAN.	Melbourne.
T. P. GRIFFIN & Co.	London.
FRANK BAILEY AND Co.	London.

Secretaries and Presidents of Clubs and Military Messes can now obtain Wines from the above well-known Firms, without the inconvenience and expense of importing direct.

Price List on Application to
PHIPSON & CO.,
BOMBAY.

CHAMPAGNES

SHIPPED BY
MOET & CHANDON, EPERNAY,
Proprietors of 2,500 Acres of the Finest Vineyards in the Champagne District.
(ESTABLISHED 1743.)
DRY IMPERIAL, 1884.
Per case of 1 doz. Quarts ....Rs. 73
Per case of 2 doz. Pints.............. „ 77
USED AT ST. JAMES'S PALACE AND MARLBOROUGH HOUSE.

CHARLES BOILEAU FILS CHAMPAGNE.
A Pure Wholesome Wine at a Low Price,
As supplied to
H. R. H. THE DUKE OF CONNAUGHT.
Per case of 1 doz. Quarts ....Rs. 50
Per case of 2 doz. Pints .... „ 54
Fresh Consignments of the above to hand.

APPLY TO
CROFT, MODY & Co.,
19, Bank Street, Bombay,
SOLE AGENTS FOR INDIA.

RETAIL AGENTS:—
DENISON & CO.,
33, Hummum Street, Bombay.

J. NEUBERG,

SOLE AGENT IN BOMBAY
FOR THE WELL-KNOWN
BASEL MISSION WEAVING
ESTABLISHMENTS OF
MANGALORE AND CANNANORE.

TABLE CLOTHS.
DAMASK PATTERNS.

	Rs. a. Each		Rs. a. Each
5½ feet by 5½ feet.	3 4	7 feet by 9 feet	7 0
5½ „ „ 7½ „	4 6	7 „ „ 10 „	8 0
6 „ „ 6 „	4 0	7 „ „ 12 „	9 8
6 „ „ 8 „	5 6	7 „ „ 14 „	11 0
6 „ „ 9 „	6 0	7½ „ „ 7½ „	6 4
6½ „ „ 6½ „	4 8	7½ „ „ 10 „	8 8
6½ „ „ 9 „	6 12	7½ „ „ 12 „	10 4
6½ „ „ 10 „	7 8	7½ „ „ 14 „	12 0
6½ „ „ 12 „	9 0	7½ „ „ 18 „	15 8
6¾ „ „ 6¾ „	4 14	8½ „ „ 8½ „	7 4
6¾ „ „ 8 „	6 0	8½ „ „ 10 „	8 14
6¾ „ „ 9 „	6 12	8½ „ „ 20 „	17 12
6¾ „ „ 10 „	7 8	8½ „ „ 24 „	21 4
6¾ „ „ 12 „	9 0	8¾ „ „ 8¾ „	8 0
7 „ „ 7 „	5 8	9 „ „ 9 „	9 8
7 „ „ 8 „	6 5	10 „ „ 3½ „	4 0

DIAMOND PATTERN.

	Rs. a. Each		Rs. a. Each.
5 feet by 5 feet,	2 2	6 feet by 12 feet,	6 0
5 „ „ 6 „	2 8	7 „ „ 7 „	4 2
5 „ „ 7½ „	3 2	7 „ „ 9 „	5 4
5½ „ „ 5½ „	2 9	7 „ „ 10 „	6 0
5½ „ „ 7½ „	3 8	7 „ „ 12 „	7 4
5½ „ „ 11 „	5 3	7½ „ „ 7½ „	4 8
6 „ „ 6 „	3 0	7½ „ „ 9 „	5 10
6 „ „ 7 „	3 8	7½ „ „ 10½ „	6 9
6 „ „ 8 „	4 0	7½ „ „ 12 „	7 8
6 „ „ 9 „	4 8	7½ „ „ 15 „	9 6
6 „ „ 10 „	5 0	7½ „ „ 18 „	11 4
6 „ „ 11 „	5 8	7½ „ „ 20 „	12 8

TABLE NAPKINS.

DAMASK PATTERNS.	Rs. as. Per dozen.	DIAMOND PATTERN.	Rs. as. Per dozen.
19 inches square, ...	4 6	18 inches square, ...	3 0 3 6
20 „ „ ...	4 8	20 „ „ ...	3 12 3 14
22 „ „ ...	5 4	22 „ „ ...	4 6
24 „ „ ...	5 8	24 „ „ ...	4 12

DAMASK TABLE SIDE SLIPS.

	Per yard.		Per yard.
20 inches wide	0 10	24 inches wide	0 12

HAND AND BATH TOWELS.
STOUT HONEYCOMB PATTERN.
Prime Quality.

	Rs. a. Per dozen.		Rs. a. Per dozen.
24 by 36 inches......	6 4	32 by 72 inches......	16 0
32 by 32 „	7 0	34 by 34 „	8 0
32 by 45 „	10 0	34 by 45 „	10 8
32 by 54 „	12 0	34 by 72 „	17 0

Second Quality.

	Rs. a. Per dozen.		Rs. a. Per dozen.
32 by 32 inches......	6 0	32 by 54 inches......	10 0
32 by 45 „	8 0	34 by 34 „	6 8

34 by 45 inches, per doz. Rs. 8-8.

TOILET TOWELS.

STRIPED PATTERN.	Rs. a. Per dozen.	DIAMOND PATTERN.	Rs. a. Per dozen.
28 by 36 inches......	6 0	28 by 36 inches......	6 8
34 by 34 „	7 0	34 by 34 „	7 8
34 by 45 „	9 8	34 by 45 „	10 0
34 by 54 „	11 0	34 by 54 „	11 8

KITCHEN AND GLASS TOWELS.
READY MADE.

	Rs. a. Per dozen.		Rs. a. Per dozen.
22 by 36 inches, soft	3 4	36 by 36 inches, soft	3 8
27 by 36 „ stout	4 8	22 by 36 „ blue check	3 12

Kitchen Towelling, 4½ annas per yard.

COUNTERPANES.

	Rs. a.		Rs. a.
For Single Cots, 7½ by 5 feet. White, fringed on 2 sides, each	4 8	For Double Cots, 7½ by 7½ feet. White, fringed on 2 sides, each	7 8
White, fringed on 4 Sides, each.........	5 0	White, fringed on 4 sides, each.........	8 0
White, with red border on 4 sides.........	6 0	Red, fringed on 2 sides, each.........	9 12

TOILET TABLE COVERS, D'OYLEYS AND SHEETING.
GINGHAMS, COATINGS, TROUSERINGS AND COTTON TWEEDS.

Patterns and Prices forwarded on Application to
J. NEUBERG,
BOMBAY.

LAYS OF THE LAW.—Being a Selection of LEADING CASES from the BOMBAY HIGH COURT REPORTS, done in VERSE, after the manner of various other great Poets by W. E. H. PRICE. Re. 1-8 Postage Annas 4.

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Paid up Capital..............................$ 100,00,000
Reserve Fund.................................$ 42,00,000
Reserve Liability of Proprietors.........$ 100,00,000

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T. JACKSON, *Chief Manager.*

London Bankers.—LONDON and COUNTY BANKING COMPANY, LD.

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Interest allowed on Current Accounts at 1 Per Cent. per annum on Daily Balances if not under Rs. 1,000, and not exceeding Rs. 1,00,000.

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CAPITAL IN RESERVE ....Rs. 3,70,000
ACCUMULATED RESERVES......Rs. 6,57,922

BANKERS and AGENTS throughout INDIA, BURMA, CEYLON and in LONDON, EDINBURGH, DUBLIN.
FIXED DEPOSITS—12 months, 5 per cent.; 6 months, 4 per cent. per annum.
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SUBSCRIBED CAPITAL...............£1,125,000
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GALLE, PENANG, SINGAPORE, BATAVIA.
HONGKONG, & SHANGHAI.

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Every description of Banking and Exchange business transacted.

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KARACHI, DELHI, RANGOON, TUTICORIN, KANDY
NEWERA ELYA, MANDALAY, ZANZIBAR
AND ADEN.

CURRENT ACCOUNTS are opened on which interest is allowed at 2 per cent. per annum on the daily balances when the sum at credit exceeds Rs. 1,000.

When the accrued interest for Six Months does not amount to Rs 10, no interest is allowed.

FIXED DEPOSITS are received for 12 Months at 4½ Per Cent Per Annum.

For Shorter Periods at Rates to be learned on Application.

BILLS of EXCHANGE payable in the Principal Cities of Europe, India, and Australia, purchased or collected.

DRAFTS issued at the Exchange of the day on the Bank's Head Office and Branches, also on Provincial Towns in Great Britain, on Paris and on the Chief Towns in Australia and New Zealand; and, when required, the Bank will forward the First of Exchange to the payees, free of charge. Remittances may also be sent by telegram.

The Bank undertakes the purchase and sale of Government Securities, Stocks, and Shares, and receives same for safe custody realising Interest and Dividends when due.

H. CHALMERS,
Manager.

COMPTOIR NATIONAL D' ESCOMPTE DE PARIS.

PARIS, 14, Rue Bergere.
LONDON, 52, Threadneedle St., E.C.
CAPITAL Fcs. 75,000,000 (£3,000,000).

BRANCHES:—Lyons, Marseilles, Bordeaux, Havre, Nantes, Bombay, Calcutta, Shanghai, Hongkong, Melbourne, Sydney, San Francisco, Chicago, Tamatave, and Tananarive.

LONDON BANKERS:—
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Current Accounts are kept and interest allowed at the rate of 1 per cent. per annum on Daily Balances above Rs. 5,000.

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Drafts and Letters of Credit issued payable at any of the Chief Commercial Towns of the World.

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Acting Manager.
Bombay, Rampart Row, 18.

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of the Blood, whether the after-effect of Contagious Disease, hereditary taint, or foul matter of any description, are positively carried out of the system by taking "CLARKE'S WORLD-FAMED BLOOD MIXTURE," the great Blood Purifier and Restorer. For cleansing and clearing the Blood from all impurities it cannot be too highly recommended. For Scrofula, Scurvy, Eczema, Skin and Blood Diseases, and Sores of all kinds, it is a never-failing and permanent Cure. It is the only real specific for Gout and Rheumatic Pains, for it removes the *cause* from the blood and bones. To be had of Chemists, &c., everywhere at 2s. 9d. and 11s. per bottle. Thousands of Testimonials.

ONE BOX OF CLARKE'S B 41 PILLS warranted to cure all discharges from the Urinary Organs, in either sex (acquired or constitutional), Gravel and Pains in the Back. Guaranteed free from Mercury. Sold in Boxes, 4s. 6d. each, by all Chemists and Patent Medicine Vendors throughout the World. Proprietors: THE LINCOLN AND MIDLAND COUNTIES DRUG COMPANY, Lincoln, England.

GRATEFUL—COMFORTING.
EPPS'S COCOA.
BREAKFAST.

"By a thorough knowledge of the natural laws, which govern the operations of digestion and nutrition, and by a careful application of the fine properties of well-selected Cocoa, Mr. Epps has provided our breakfast tables with a delicately-flavoured beverage, which may save us many heavy doctors' bills. It is by the judicious use of such articles of diet that a constitution may be gradually built up until strong enough to resist every tendency to disease. Hundreds of subtle maladies are floating around us, ready to attack wherever there is a weak point. We may escape many a fatal shaft by keeping ourselves well fortified with pure blood and a properly nourished frame."—See article of the *Civil Service Gazette.*

Made simply with boiling water or milk.
Sold in ½lb. and pound tins, labelled thus:
JAMES EPPS & CO.,
HOMŒPATHIC CHEMISTS, LONDON.
ALSO MAKERS OF EPPS'S CHOCOLATE ESSENCE.

PRICE CURRENT.—Published once a Week contains Shipping, Arrivals, Departures, Exports, Imports, and other Commercial News.—Subscription, Rs. 12 per year.

INSURANCE

UNIVERSAL [illegible] ASSURANCE SOCIETY

Established in 1834 by Special Act of Parliament.

Special Features:—
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MODERATE RATES OF PREMIUM

The Average Reduction made Annually at 53 Divisions of Profits has been about 47 per cent.

This means that nearly One-half the Premium has been returned Annually in actual Cash.

The UNIVERSAL offers the best Security, as it has nearly £190 of Assets for each £100 of Liabilities.

The Expenses are only about 9½ per cent. of the Annual Income and are Covered more than 3 times by the Interest on the Funds, which have been accumulating during the past 60 years.

AN
ANNUAL BONUS POLICY
Offers the most Economical Assurance Obtainable in India.

FUNDS
IN INDIAN GOVERNMENT PAPER
AND FIRST CLASS BRITISH SECURITIES

Claims settled immediately on proof of Death.
Please apply for Prospectus, &c., and compare Rates, Bonus results, and Security offered, with those of other offices.

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SUN LIFE ASSURANCE COMPANY, OF INDIA, LIMITED.

BOMBAY OFFICE:—29, Esplanade Road.

THE SUN SPECIAL TABLES for India contain important new features combined with LIBERALITY and SECURITY.

MAXIMUM of ECONOMY at Commencement of the Assurance.

The PREMIUMS are on a MODERATE SCALE, thus SECURING an IMMEDIATE ADVANTAGE.

LARGE PROFITS.—The Old and Widely Known SUN LIFE OFFICE of London (Founded 1810) *Guarantees a Bonus* of Rs. 2 per Cent. per Annum on Sum assured as described in the Prospectus.

Proposal Forms and information readily Supplied by
ALDRIDGE SALMON & Co., Ld.,
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LONDON AND LANCASHIRE FIRE INSURANCE COMPANY.

(ESTABLISHED 1862.)
CAPITAL FULLY SUBSCRIBED £2,127,500
RESERVE FUNDS ....£ 676,355.
NET INCOME FOR 1892 ....£ 927,584.

THE above named influential British Fire Office is open to grant INSURANCES on Mills and all other classes of Risks at LOWEST CURRENT RATES.

ABSOLUTE SECURITY.
Claims Paid during the last Ten Years
Amount to ....£3,591,798.
BOMBAY BRANCH OFFICE:—
57, ESPLANADE ROAD
(Oriental Bank Buildings).

W. R. RAE,
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AGENTS WANTED, in Up-country Stations. Liberal Terms of Commission.

Guarantees Against Embezzlement.

INDIAN GUARANTEE ASSOCIATION.

HEAD OFFICE: ALBERT BUILDING, BOMBAY.
Funds in Government Securities only, and remain in India.

THE Association provides Security for the Intromissions and Fidelity of Persons in situations of Trust and Responsibility.

For Prospectuses and Proposal Forms apply to
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Secretary.

ROYAL INSURANCE COMPANY.

BOMBAY AGENCY.
CAPITAL......... £3,000,000

Absolute Security Funds now exceed........£8,453,500
Funds Invested in the best and Safest Securiteis amount to £8,003,265

FIRE BRANCH.

Policies covering Risk on Merchandise, Buildings Spinning Mills, Cotton and Jute Presses, Shops, Bungalows, Household Furniture, Hotels and Clubs both in Bombay and in the Mofussil, granted on MOST FAVOURABLE TERMS.
Coals on the Bunders and Kerosine Oil also covered

Fire Premium	1875	£	742,553
„ „	1885	„	906,107
„ „	1887	„	968,043
„ „	1892	„	2,033,053

LIFE BRANCH.

NATIVE LIVES ASSURED AT EUROPEAN RATES.
LARGE REDUCTION IN RATES.

Policies granted by the Undersigned without reference to Head Office on approved Lives. Military Lives in Civil Employ have extra Premium returned.

Endowment Assurances payable at Fixed periods, on Adults and Children on very favourable terms.
Last Reversionary Bonus 7½ per cent.
The next Distribution of Profits will take place after close of the year 1894.
Reduction to European Rates when Assured leave either Alexandria or Port Said.

Accumulated Life and Annuity Fund now amount to	£ 4,730,358
Total Accumulated Funds	„ 8,003,265
GROWTH of FUNDS—	
1882	£ 4,842,054
1887	„ 5,763,091
1892	„ 8,003,265
Increase of Funds in 10 years	£3,161,211

THOMAS H. MOORE & Co.,
Agents, Royal Insurance Co., Bombay.

ORIENTAL GOVERNMENT SECURITY LIFE ASSURANCE COMPANY.

HEAD OFFICE:
ALBERT BUILDING, BOMBAY.
FUNDS Exceed SEVENTY LAKHS.
CLAIMS PAID FOR OVER
THIRTY-THREE LAKHS.

The Company was Founded in 1874, and from that year until now its record has been one of unbroken and unsurpassed progress.

ECONOMY,
MODERATE PREMIUMS,
UNQUESTIONABLE SECURITY,
PROMPT SETTLEMENT OF CLAIMS,
Are but a few of the Special Advantages the ORIENTAL offers to Intending Assurers.

Annuities Granted on Liberal Terms.
Family Pension Branch open to all Classes.

Funds in Government Paper remaining in India thus avoiding any Loss to the Assured by Exchange.

The working expenses of this Company are the LOWEST of any Company of the SAME age.

For Forms and Particulars for effecting an Assurance, apply to:—
D. McLAUCHLAN SLATER, F. I. A.,
Manager and Actuary.

BOMBAY.

TO-DAY.

Good Friday.
Western India Lawn-Tennis Championship Meeting.
Music at the Esplanade Bandstand, 9 p.m.

POLO.—The ground will be reserved this evening (Friday), at 5 p.m.

BAND NOTICE.—The Band of the Marine Battalion will not play at the Esplanade Bandstand this evening.

PRINCE'S DOCK.—The steamers Metapedia, Juba, and Brahmani entered, and the steamer Bahaduri left the dock yesterday.

VICTORIA DOCK.—The steamers A. J. Balfour, Bombay, Nairung, and Pachumba entered, and the steamers Rosetta and Surat left the dock yesterday.

SIR GEORGE BIRDWOOD'S BUST.—Sir Dinshaw Manockji Petit, Bart., Chairman, and the committee of the Sir George Birdwood Memorial Fund, have issued invitation, to the ceremony of unveiling the bust of Sir George Birdwood, at the University Library, on Tuesday, the 27th instant, by his Excellency Lord Harris.

A FRIEND IN NEED.—Captain A. Stonehouse, of the s. s. Westmeath, which arrived in harbour on the 21st instant, from Glasgow, reports that she was [illegible] in with the s. s. Singapore on the 14th March, 250 miles east of Aden. Her shaft broke, she was towed back to Aden, on the 15th instant, and left the same day for Bombay.

THE ESPLANADE HOTEL.—Mr. Pat Doyle, the editor of the *Indian Engineering*, writes in that journal as follows:—"We are pleased to find that Watson's establishment has regained its former good name as the best hotel in India. This satisfactory result is in no small degree due to the efficient and energetic management of Mr. J. A. Cronan, whose local knowledge and business experience conduce much to the comfort and convenience of visitors.

ALLEGED THEFT BY A SERVANT.—Lukhmichund Bhagwanchund, a merchant, residing on the third floor of a house, at Golalwady, has reported to the police, that during Wednesday night, one of the rear rooms attached to his office in that building, was broken into by opening a small window, facing the passage or landing of the third floor, and currency notes and cash, of the collective value of Rs. 1,400 were stolen from a box, which was also forced open. The complainant suspects his domestic servant.

FIRE AT GILDER STREET.—At 8 o'clock yesterday morning, smoke was seen issuing from a room occupied by a woman, named Rangoo, and situated at Gilder Street, Grant Road. Some neighbours rushed towards the room, and on bursting open the door, found the whole room to be in flames. The Gowalia Tank steamer arrived on the spot and extinguished the flames within a few minutes, but not before the room in question and adjoining compartment were totally consumed. The cause of the fire is attributed to the careless use of the fireplace, and the damage is estimated at Rs. 125.

MUSIC AT THE ESPLANADE BANDSTAND.—By kind permission of Major Luard and officers, 1st Battalion Bombay, Baroda and Central India Railway Volunteer Rifle Corps, the Volunteer Band will perform the following programme of music at the Esplanade Bandstand, on Saturday, 24th instant, at 9 p.m., by moonlight :—

Quick March	Deutsche	J W Monk.
Overture	The Dream	C G Brigg.
Valse	Cordova	J Gomez.
Reminiscences of Ireland		F Godfrey.
Valse	Stars of the West	H Laurent.
Galop	The Tourists	C Frickhe.

GOD SAVE THE QUEEN.

FALSE WEIGHTS.—At the instance of Inspector Holdway, Govind Patloo and Palloo Essoo, both vegetable sellers at Null Bazaar, were yesterday charged before Mr. P. H. Dastur, at the Mazagon Police Court, with having in their possession false weights and scales. On the 13th instant, in consequence of complaints made to him, Inspector Holdway proceeded to the accused's shop, at Null Bazaar, and on examining his pair of scales, found the one less in ten tolas, and the other in eight tolas. On searching his shop, the Inspector discovered various weights belonging to the accused deficient in quantity. The accused, pleading guilty to the charge, were sentenced to pay a fine of Rs. 25 each.

NATIVE MODE OF NULLIFYING SNAKE POISON.—At half-past 4 o'clock, on Wednesday morning, Raghoo, a woman, aged forty-five years, was returning home from the sea-shore, when she was bitten on the big toe of her left foot by a snake, which she shook off by stamping her foot vigorously on the ground. The woman directly went home and told her husband, who at once tied a piece of twine tightly round her ankle, and placed her foot in a solution of spirits of wine. A neighbour, named Ramchunder Succaram, was then called in, and he at once adopted the old native remedy of nullifying such poison by applying the rear part of several chickens to the wound. The process was continued until twenty-five chickens were poisoned and died of it. The woman was thus saved, and she is now out of d[illegible].

THE LATE DR. MACDONALD OF POONA.—The announcement of the death of Dr. Macdonald, at his house, in Napier Road, Poona, will be read with deep regret by a wide circle of friends. The event has probably excited no surprise, as he was ill throughout the past winter, and in fact for some months his health was so seriously affected that it must have seemed to those who saw him frequently that he could not survive long. His strength was sapped by a severe attack of pneumonia, a serious symptom, being excessive weakness of the heart. Since his retirement from the medical service, he lived in his own house at the northern end of Napier Road, with his son and daughters; and has left many warm and devoted friends, by whom his memory will be cherished. He was well known for his kind-heartedness and charity, especially to the many poor orphans brought up in the Convent; and many in that institution must have heard the intelligence of his death with deepest regret.

A DISHONEST SERVANT.—At the Mazagon Police Court, yesterday, Abdul Karim Rassoolbhoy, a domestic servant in the employ of Essoofally Rahimanji, residing at Bazar Street, was charged by Inspector Holdway before Mr. P. H. Dastur, with committing the theft of gold and silver ornaments and cash, of the collective value of Rs. 1,352 belonging to his master. On Tuesday evening, the complainant locked the door of his room on the first floor and went to bed downstairs. At midnight he awoke on hearing the accused cry out "thief, thief." He at once left his bed and went upstairs, when he found the accused standing near the room, the door of which was removed off the hinges. The complainant entered the room, and on making inquiries found his box broken open and the property stolen. The matter was reported to the police, and an inquiry being instituted the accused was discovered making arrangements to leave Bombay for his native country, when he was detained and arrested and a portion of the property was found concealed under his bed. The remaining property was subsequently recovered from a Mahomedan shop-keeper at Packmodia Street. The accused, having pleaded guilty to the charge, was sentenced to rigorous imprisonment for six months.

GOA NEWS.—By an order, dated 15th instant, it is directed that the trace of the lands at Pragana Nagar Avely should be realised, and a committee has been appointed to draw up a list of the ryots and decide on their complaints.—The Goa Government has been informed that Mr. F. Masotti has been temporarily appointed Consul for Belgium in Portuguese-India.—A committee, headed by Colonel Augusto Cezar Supico, has been appointed to choose a place for erecting a battery at Marmagoa with the object of returning salutes to warships passing by that port.—The provincial treasury office announces the sale of several plots of land belonging to Government.—Lieutenant [illegible] Mascarenhas, the head of the telephone office, has been relieved, being substituted by Lieutenant Manuel Pedro Rodrigues—Mr. Agusto Vincente da Costa has taken charge as Director of the River Navigation in place of Mr. Fredrico d'Assa Castel Branco—Mr. Rogurvia Bandary of Cumbarjua has been admitted to the bar at Goa. He appears to be the first Hindu in Goa who has been raised to the rank of barrister-at-law.—Mr. Adelino Vas, Judge of Becholim, has been appointed Judge of the High Court at Mozambique, and Mr. Misquitta, the late Judge of Damaun, is coming to substitute him.—During the week ending 27th February, the West of India Portuguese Railway earned Rs. 198 per mile against Rs. 148 for the corresponding period last year.—The Secretariat of the Pontifical Chamber at Old Goa is to be removed to the new Patriarchal palace at Pangim.—The wall which was being built on the esplanade at Pangim is now ready to receive the biggest gun called *bonastari*, which will be placed thereon with its mouth towards the Bunder.—The D. Luis Garden has received considerable improvement by the addition of new plants which have been specially brought from British India.—An elaborate report on the finances of Portuguese India is expected to come out shortly from Mr. Navarro, the head of the department.—The departure of Mr. Pocas Falcao, the Chief Justice of Goa, has been a signal for all parties to bestow praise on his judicial career, although it was amidst party strife and rancour that he assumed the charge of the post four years ago.

THE LATE MR. S. D. SASSOON.

BEFORE proceeding with the business of the weekly board meeting of the Oriental Life Assurance Company yesterday, Sir Jamsetjee Jeejeebhoy, Baronet, who was in the chair, referred to the loss the Company had sustained by the death of the chairman, Mr. S. D. Sassoon, and the following resolution was passed :—"The Directors record with deep regret the untimely death of Mr. Soloman David Sassoon their colleague and chairman. Mr. Sassoon had been a director of the Company for the last six years and has always taken a very warm interest in its well-being. His gentlemanly bearing, unassuming nature, and intelligent grasp of any question brought before him endeared him to all; and by his death the Company has sustained a loss which it will be difficult to repair."

A copy of the above resolution was ordered to be forwarded to Mrs. S. D. Sassoon, with an expression of the directors' deep sympathy in her bereavement.

FLORILINE.—FOR THE TEETH AND BREATH.—A few drops of the liquid "Floriline" sprinkled on a wet tooth-brush produces a pleasant lather, which thoroughly cleanses the teeth from all parasites or impurities, hardens the gums, prevents tartar, stops decay, gives to the teeth a peculiar pearly whiteness and a delightful fragrance to the breath. It removes all unpleasant odour arising from decayed teeth or tobacco smoke. "The Fragrant Floriline, being composed in parts of honey and sweet herbs, is delicious to the taste, and the greatest toilet discovery of the age. Price 2s. 6d., of all Chemists and Perfumers. Wholesale Depot, 33, Farringdon Road London, England.

GAMBLING IN THE CITY.

AT the Mazagon Police Court, yesterday, Inspector Holdway placed Hussonalli Dossaji, a Borah, aged thirty-five years, and eight others before Mr. P. H. Dastur, the first accused being charged with keeping a common gaming-house, at Coombharwada, and the rest together, with the first accused, with gaming therein with cards, dice, and money. On information previously received, Inspector Holdway, accompanied by a police havildar and a couple of policemen, proceeded to the house of the first accused, at Coombharwada, on Tuesday last, and after having burst open the door of the room, arrested all the accused in the act of gambling. The Inspector informed the Magistrate that the first accused was a notorious gambler and was fined Rs. 100 and Rs. 150 for similar offences. Hussonalli, however, denied such previous convictions, but admitted that he was once fined Rs. 10 only for a similar offence, adding that if he was ever fined Rs. 100 or Rs. 150 for an offence like gambling he would on the present occasion pay a penalty of Rs. 500. The rest of the accused also denied the offence, and said that they were only playing cards and not gambling. The Magistrate convicted all the accused; and sentenced the first accused to pay a fine of Rs. 200, or, in default, to suffer two months' hard labour, and the rest to pay a fine of Rs. 20 each, or to suffer rigorous imprisonment for twenty-five days each.—Another batch of gamblers, consisting of Pandar Somji, and ten other Hindus, was placed before the Magistrate by Inspector Hurst, on a similar charge, *i.e.*, the accused was charged with keeping a common gaming-house, at Kala Chowkey Road, and the rest, together with the first accused, with gaming therein with cards, dice, and money, at 1 o'clock on the morning of the 21st instant. The first accused was fined Rs. 10, and the rest Rs. 5 each.—Nusserwanji Edulji Vakil and seven other Parsees formed a third gang of gamblers. The members of this gang were charged before the same Magistrate by Inspector Saunderson, who stated that he captured all the accused in the act of gambling, at 5-30 p.m., on Tuesday last, in the house of the first accused, at Grant Road. The accused No. 1 was fined Rs. 20, Nos. 2 and 3, having been previously punished, were sentenced to pay a fine of Rs. 15 each, and the rest Rs. 5 each. The same Inspector charged another batch of gamblers, consisting of Rama Jetha and six other Hindus, with similar offences. The accused were arrested in the house of the first accused at Khetwady 6th Lane, on Tuesday, at midnight. Cards, money, dice, and Rs. 2-4-0 were found on the ground. All the accused, except the last one, admitted the offence. The third accused, against whom stood two previous convictions, was sentenced to pay a fine of Rs. 20, Nos. 1 and 2 Rs. 15 each, and Nos. 4, 5, and 6 Rs. 5 each, the last accused being discharged.

LECTURE ON THE STUDY OF HISTORY.

THE first lecture of the series, organized by the Wilson College Literary Society, was delivered by the Rev. J. F. Gardner on the "Study of History," in the Wilson College Hall, on Saturday last. The Venerable Archdeacon Goldwyer Lewis presided, and there was a large audience. Taking the definitions of Carlyle, Arnold, and Macaulay as land-marks in the field to be surveyed, the lecturer referred to the valuable friendship that may be formed by the patient student of history. Plutarch says: "It is like living and conversing with these illustrious men, when I invite, as it were, and receive them, one after another, under my roof." History is not hero-worship. We meet both good and bad: Ladab and Abihee, as well as Moses and Aaron. But the earth opened her mouth and swallowed the company of Karah, Dathan, and Abiram. Let us not disturb their graves: let us mingle hero-worship with our history. History is the essence of "innumerable biographies." This was illustrated in some detail by reference to Boswell's Life of Johnson, Carlyle's Oliver Cromwell, Mason's Life of Molton, and Eldwin and Courthope's, edition of Pope. Of Pope, Thackeray said, "that to name his friends is to name the best men of his time." A careful study of his life makes us acquainted with much of the life history of his time: we get to know something of the biographies of his friends and associates: and the essence of all these biographies is, in a manner, the History of England during some thirty years or more. But Carlyle's phrase "innumerable biographies," carries us further. "History properly so called," Arnold of Rugby defined as the biography of a political society or Commonwealth." Pope's Coterie, Johnson's "Club" were not all England. In Cromwell's and Milton's days, there were Royalists, as well as Roundheads, Presbyterians, as well as Independents. Even in 1652 it was feared that a free Parliament would, perhaps, be a Royalist Parliament. Valley Farge is a proof that all America was not so much is earnest as Washington; nor did Clive save Arcot single-handed: nor was Warren Hastings the Company's only servant. We must not forget the "innumerable biographies." The lives might singly be obscure and insignificant, but together they constituted the nation, the "Political Society a Commonwealth," of Arnold's definition. The life of one man, the lives of a few men, may act as a barrier for a time damming back the Nation's life; but the pressure will at last burst the barrier, and the life of the Nation will sweep along its former channel as in the English Restoration, or in a mighty rush will cut for itself another channel, as in the great French Revolution. The "innumerable biographies" form a web of simultaneous not successive movements; the things done were not a series, but a group. The complexity of history was illustrated by reference to the many social, political, and economic problems raised and discussed in Britain in the end of last century and in the beginning of this side by side with the great commercial and industrial expansion of the Nation. This consideration of complexity is greatly increased when we remember that there are series of groups, and successions of simultaneous movements. The lecturer illustrated this point by showing a sheet of the Geological Survey map of Scotland and by explaining how the site of Edinburgh has as complex and varied a history, geologically, as the city, built upon it, has politically and socially. And thus we build upon the past, inheriting its wisdom and its progress, content perhaps to live in these, bold enough perhaps to build our soul a lordly pleasure-house, wherein at ease to dwell? How then are we to avoid confusion, that we be not in wandering mazes lost? Macaulay' definition contains the answer: "History, at least in its state of ideal perfection is a compound of poetry and philosophy. Homer sang the tale of Troy: Marlborough learned all his English History from Shakespeare. The poet seizes the kernel of the whole, represents dramatically what is of the essence and substance. But more is wanted than grouping and clear presentation. To poetry we must add philosophy. And my common consent of all the greatest workers in this field, universal history presents us with no tangled web, but with a rational process. All things work together and for good. As thus we enter into the mind and purpose of him who worketh all things after the counsel of His will, the feeling comes strongly upon us that we should place ourselves in line with the great and good man of the past, and that we, too, should be unto the praise of his glory.

The chairman greatly praised the paper read by Professor Gardner, and highly commended the selection of subjects made for this year's series of lectures. A vote of thanks to the chairman and the lecturer terminated the proceedings.

BOMBAY VOLUNTEER RIFLES.

PRIZE COMPETITION.

THE BAYLEY COMPANY CHALLENGE SHIELD.
For Annual Competition.

CONDITIONS.—To be shot for teams of 10 from each of the Companies at Head-quarters on the range at Coorla. Distances, 200, 300, 600 yards; Number of shots, seven at each distance; position, regulation; targets and scoring, regulation; sighting shots, one at each distance; Ammunition, Government; Minimum pull-off; 6 lbs.

A COMPANY.

	Grand total.
Ar Sergt. W Boylette	63
Cr Sergt J E Keess	63
Sergt H W Prescott	63
Vol N W Cosserat	61
Lce Corpl M T Mullen	60
Vol H Row	57
Corpl F E Otto	56
Corpl C Audinj	54
Vol O M P Clyne	53
Vol E Baird	32
Totals	562

B COMPANY.

Vol J M Mason	70
Lieut T M English	66
Cr Sergt E W Thomas	63
Lieut F W English	63
Vol W H Willard	61
Sergt W G Nicoll	59
Major R S Brown	51
Vol C V Wingrove	44
Sergt W S J Hussey	41
Corpl M Veevers	31
Totals	548

C. COMPANY.

Vol E T Stevenson	65
Vol W Watson	53
Vol E Boylette	[illegible]
Vol A Boylette	51
Lce Corpl W Walmsley	49
Vol G V Evans	47
Vol H E Prescott	43
Vol S F Peacey	47
Vol A Wright	37
Vol R B [illegible]	20
Total	455

The Shield was won as follows:—

In		by			Company with	Points.
In	1880-81	by	D	Company with	581	Points.
"	1881-2	"	B	"	588	"
"	1882-83	"	B	"	595	"
"	1883-84	"	C	"	597	"
"	1884-85	"	B	"	614	"
"	1885-86	"	D	"	613	"
"	1886-87	"	[illegible]	"	63[illegible]	"
"	1887-88	"	D	"	612	"
"	1888-89	"	D	"	651	"
"	1889-90	"	D	"	621	"
"	1890-91	"	D	"	654	"
"	1891-92	"	B	"	620	"
"	1892-93	"	A	"	637	"
"	1893-94	"	A	"	562	"

D COMPANY.

	Grand Total.
Cr Sergt H Black	79
Sergt J A McGinn	70
Corpl H Bullock	56
Vol J A D'Silva	52
Corpl L Valladares	51
Corpl [illegible] J Haigh	48
Vol [illegible] Dean	47
Sergt J W Gordon	46
Qr mr Sergt W Stephens	41
Vol F Steers	40
Totals	521

G COMPANY.

Corpl T Thurley	53
Vol G W [illegible]	56
Vol J Cooper	54
Vol T Lilley	54
Vol W H Mowforth	54
Lieut G G James	47
Cr Sergt E W Fern	41
Bugler E H Fern	35
Vol R Rowbottom	30
Vol A D'Jello	27
	451

DEATH OF A PARSEE MILLIONAIRE

WE regret to announce the death of Mr. Muncherjee Framjee Cama, which took place yesterday morning, in his eighty-second year, at his bungalow, on the Parel Road. The deceased began to trade on a large scale in 1832, and was a partner in the firm of Messrs. Muncherjee Framjee Cama and Co. Some years later, he joined the firm of Mr. Cursetjee Cowasjee Banajee, who at one time owned five ships, and whose large landed properties were subsequently purchased by Mr. Muncherjee Cama. The latter, in 1863, became a guarantee-broker to Messrs. W. and A. Graham and Co, and took as his trusted assistant the late Mr Sorabjee Shapurjee Bengalee. Mr. Muncherjee was nominated a Justice of the Peace in 1851, and in the following year he took a leading part in the establishment of the Fort Gratuitous Dispensary, now known as the Sorabjee Powalla Dispensary, situated near the Novelty Theatre. Mr. Muncherjee was also a Delegate of the Parsee Chief Matrimonial Court since its establishment in 1865. A truly orthodox Zoroastrian, the deceased was a conservative in the strictest sense of the term, and led a quiet unostentations life, unambitious of fame, and unconcerned in the promotion of any work of public utility. So unreservedly did he devote himself to augment his wealth, without any thoughts of using it for the benefit of the public, that he came to be generally known by a sarcastic epithet, which need not be repeated. In his later years, however, Mr. Muncherjee was kind to the poor of his own race, among whom he distributed small sums in private charity. A short time ago he endowed a fund of a lakh and-a-half of rupees for the benefit of poor Zoroastrians, of which his two sons have been appointed the trustees. In the share mania times the deceased, who had the coolness of head to keep himself aloof from all speculation, lost large sums of money on loans made to Parsee merchants, in one instance it is said, to the extent of twenty lakhs of rupees. The deceased possessed extensive landed properties in Bombay, which he purchased at very cheap prices from the trustees of the estates of the late Mr. Cursetjee Cowasjee Banajee and Mr. Dadabhoy Pestonjee Wadia. He leaves behind him a widow, two sons, and several daughters. His funeral, which took place yesterday afternoon, was largely attended by his co-religionists.

BOMBAY SEASON REPORTS.

The following are the Season Reports for the week ending 20th March 1894 :—

Karachi.— River at Kotri on 19th, 8 feet 9 inches against 5 feet 10 inches on same date last year. Harvesting of rabi crops continues. Agricultural stock in good condition.

Shikarpur.—River 4 feet 3 inches against 3 feet 11 inches on same date last year. Rabi crops flourishing except peas, which are damaged by insects. Harvesting of peas, rapeseed and jambha commenced in four talukas. Rain in four talukas 18 cents. Agricultural stock in good condition. Fodder sufficient.

Hyderabad.—Reaping of rabi crops in progress in some places. Crops in good condition except in three talukas where they are slightly damaged by rust and blight. Agricultural stock in fair condition. Fodder sufficient.

Upper Sind Frontier.—Light showers. Reaping of early rapeseed and wheat crops begun.

Thar and Parkar.—Reaping of oil-seed crops general, estimated yield over 75 per cent.

Ahmedabad.—(For week ending 17th March 1894)—Reaping of wheat nearly completed. Cotton picking progressing. Agricultural stock in good condition. Fodder supply sufficient. Prices stationary.

Panch Mahals.—Reaping of crops still progressing. Agricultural stock in good condition. Fodder ample.

Kaira.—(For week ending 17th March 1894).—Standing crops in good condition. Tuver, jiru and wheat harvesting commenced. Gram harvesting and sugar-cane pressing progressing. Prospects good generally. Fodder supply sufficient. Agricultural stock in good condition.

Broach.—Standing crops in good condition.—Cotton picking in progress and threshing of wheat has commenced. Prospects and probable outturn of cotton crops below the average owing to unseasonable rain and cloudy weather in January last which damaged cotton pods. Condition of fodder supply good and agricultural stock healthy.

Surat.—(For the week ending 17th March 1894).—Cotton picking and rabi reaping in progress. Prospects and probable outturn of crops good. Fodder supply sufficient and agricultural stock good.

Khandesh.—Rain for week at Dhulia 10 cents, average in the district 6 cents; for season at Dhulia 23 inches 34 cents, average in the district 36 inches 61 cents. Reaping of rabi crops completed. Preparations of lands for next season in progress. Condition of fodder supply and agricultural stock good.

Nasik.—Threshing of kharif crops completed. Rabi threshing commenced in all the talukas of this district. Condition of fodder supply and agricultural stock fair.

Colaba (Bombay).—Average abnormal temperature of the week 3° warm. Vapour in air normal on 14th and excessive from 15th to 20th. Abnormal wind northerly on 14th and southerly from 15th to 20th. Distant lightning on 17th.

Thana.—Reaping of rabi crops in progress. Condition of fodder supply and agricultural stock good.

Kolaba.—Rab-burning in progress. Rabi crops, fodder supply and agricultural stock good.

Ratnagiri.—State of summer crops good.

Poona.—Harvesting of rabi crops in progress throughout the district. Condition of fodder supply and agricultural stock good.

Ahmednagar.—Slight rain in four talukas; maximum 54 cents in Akola, minimum 12 cents in Kopargaon. Reaping of wheat, gram and jowari completed. Threshing general. Outturn of kharif crops fair. Condition of fodder and agricultural stock good. Jowari dearer in the Kopargaon and cheaper in the Karjat, Shevgaon and Rahuri talukas.

Sholapur.—(For the week ending 17th March 1894).—Harvesting of rabi crops nearly completed. Lands are being prepared for the next season in the Karmala, Pandharpur and Malsiras talukas. Prospects and probable outturn of crops on the whole good. Fodder and grass sufficient. Agricultural stock good. Slight rise in the price of jowari in the Karmala taluka.

Satara.—Reaping of rabi crops nearly completed. State of fodder and agricultural stock good.

Bijapur.—Harvesting of rabi crops and cotton picking progressing.

Belgaum.—Harvesting of rabi crops in progress. Fodder supply and agricultural stock good.

Dharwar.—Standing crops good. Harvesting of wheat and gram and picking of cotton in progress. Harvesting of late jowari commenced. Exotic cotton blighted in the Hubli, Navalgund, Gadag, Bankapur, Karajgi and Ron talukas and in the Mundargi petha.

Kanara.—Late crops thriving. Garden crops healthy. Agricultural stock good.

Rajkot.—Cultivation of soil for next season. Cotton picking and threshing of wheat in progress.

Wadhwan.—Harvesting of wheat and gram continues. Water and fodder sufficient.

Baroda.—Slight drizzling. Agricultural stock, standing crops and poppy in fair condition. Poppy outturn is below average and estimated at 75 per cent. Cotton picking and harvesting of rabi crops continue. Scarcity in Okhamandal and relief works in progress. 568 persons on relief works in Okhamandal, the figure given last week being a clerical error.

The following season report for the week ending 10th March 1894 was received too late for publication in the last *Bombay Government Gazette* :—

Kaira.—Standing crops in good condition except that of jiru and tuver. Tobacco cutting finished. Gram harvesting and sugarcane pressing progressing. Prospects good generally. Fodder supply sufficient. Agricultural stock in good condition.

FORTHCOMING FAIRS IN THE PUNJAB.

DURING the month of April no less than twenty-three fairs will attract altogether about a million people from their homes in the Punjab. For four of these, viz., the Thanesar in the Umballa District, Nauchandi at Meerut Hardwar, and the Baisaki at Amritsar. The North Western Railway is making special arrangements to cope with the heavy traffic between the 1st and 15th April. Trains will be inspected by medical officers and subordinates daily at fixed points, and sheds erected outside certain stations for the reception of passengers found to be suffering from contagious diseases. Thanesar alone will, it is expected, draw some four hundred thousand pilgrims to a not over-clean town; and here special vigilance on the part of the local authorities will be called for. On a similar occasion but somewhat later in the year, it was, at almost the last moment, decided to prohibit such a gathering owing to the enormous risk of spreading disease, and little or no exception was taken to this step. Conditions are more favourable this year, however, but no effort should be spared to enforce strict sanitary rules under European supervision. Hardwar will, fortunately, be a comparatively insignificant affair of some sixty thousand pilgrims. Mr. Nichol may well be trusted to manage the gathering of the hundred thousand expected to attend the Baisaki fair at Amritsar about the middle of April.

AN expedition to the North Pole has been organised at Washington, the projector and leader being Mr Walter Wellman, a newspaper correspondent. The party numbers fourteen men, including Professor Frenon, late of the Coast Survey, who will act as scientific observer; Dr. Mohun, medical officer; and Mr. Charles Dodge, late of the Navy Department, artist. The expedition goes by the Norway and Spitzbergen route. A steamer has been engaged to take the party to the north-east coast of Spitzbergen, which will be made the headquarters. Thence a dash is to be made for the Pole, which the expedition hopes to reach in a single summer. Travelling in two detachments, each consisting of seven men, one to act as supporting party to the other, after advancing for twenty-five days, the supporting party will return, the other continuing northwards. In fifty or sixty days it is expected that, travelling at the rate of ten miles daily, the undertaking will be accomplished. Norway is expected to be reached on the return journey in October, and America is November.

THE ALBION MILK AND SULPHUR SOAP—Pure, Mild, and Emollient—This essentially complexion Soap is most agreeable and beneficial in use especially where the skin is sensitive, or has become roughened by exposure on land or sea. It never irritates, and hence with its soothing and pleasantly purifying tendency is particularly valuable in hot climates. A luxury for the Toilet and the Bath. Indispensable for Children. Creamy lather. Delicately perfumed. Sold by all Chemists Stores, &c.

DIVINE SERVICES.

SAINT THOMAS' CATHEDRAL.

Good Friday.
6-45 a.m.—Matins and Ante-Communion.
11 a.m.—Matins and Sermon.
12 noon to 3 p.m.—The Three Hours' Agony.
6 p.m.—Evensong and Sermon.

Saturday, March 24.
6-45 a.m.—Matins.
6 p.m.—Choral, Evensong and Address to Communicants.

Easter Day.
6-30 a.m.—Holy Communion.
7-30 a.m.—Matins.
8 a.m.—Holy Communion—Choral. Tours in C.—Hymns 134, 131 and 558.
4-45 p.m.—Sunday School.
6 p.m.—Evensong and Sermon.—Hymns 478, 134 and 135. Magnificat and Nunc Dimittis.—Simper in F. Anthem—If we believe that Jesus died—Bunnett.
The Offertories for Sisters of the All Saints Community.
Daily Matins at 6-45 a.m. and Evensong at 5 p.m.
Tuesday and Thursday—Celebration at 7-15 a.m.

ALL SAINTS' CHURCH, MALABAR HILL.

7-30 a.m.—Holy Communion.
10-30 a.m.—Matins, Celebration and Sermon.
6 p.m.—Evensong and Sermon.

ST. JOHN THE EVANGELIST.

(AFGHAN MEMORIAL CHURCH, COLABA.)
Good Friday.
7-30 a.m.—Litany and Ante-Communion.
11 a.m.—Matins (Parade Service) and Sermon.—Hymns 114, 467 and 121.
5 p.m.—Children's Service and Address.
6 p.m.—Evensong, Address and "Story of the Cross."

MISSION CHURCH, GIRGAUM.

Good Friday.
11 a.m.—Morning Prayer and Sermon by Rev A. H. Bowman.
Offertory for the Society for Propagating Christianity among the Jews.
Hymns 166, 170, omitting verse 5, 174.

Easter Day.
7 a.m.—Holy Communion.
11 a.m.—Morning Prayer, Holy Communion, and Sermon by Rev. A. H. Bowman.
4-30 p.m.—Service for the Young.
6 p.m.—Evening Prayer and Sermon by Rev. F. A. Macartney.
Offertory for the Bible and Tract Societies.
Morning—Hymns 179, 183, 180 and 185.
Evening—Hymns 182, 186, 180 and 187.

ST. PETER'S CHURCH, MAZAGAON.

Good Friday.
7 a.m.—Matins.
7-30 a.m.—Ante-Communion and the "Reproaches."
9-30 a.m.—Children's Service.
12 to 3 p.m.—The Seven Words from the Cross; by Rev. Fr. Gardner.
8 p.m.—Evensong; Sermon by Rev. G. E. Richmond. Alms for the "Mission to the Jews."

Easter Day.
8 p.m.—Choral, Evensong; Sermon by Rev. Fr. Gardner.

Sunday.
6 a.m.—Holy Communion.
7-30 a.m.—Holy Communion (Choral).
10 a.m.—Matins (Choral).
6 p.m.—Choral, Evensong; Sermon by Rev. Fr. Biscoe.
Collection for Memorial and the Rev. Brother Beale, S. S. J. E.

CHURCH OF SCOTLAND.

9 a.m.—B. B. & C. I. Railway Institute, Parel.
6 p.m.—St. Andrew's Church, Fort.
Ps. 33—tune 142.
Hys. 102 and 61, 2nd tune. 294, 2nd tune.

HARBOUR SERVICE.

Services for Sailors.

Service will be held on board the ship Queen of Scots in the Harbour on Sunday morning at 11 o'clock. All are cordially invited to attend. The bethel flag will be hoisted. A steam launch leaves the Apollo Bunder at 10-20 a.m.

MILITARY INTELLIGENCE.

ARRIVALS.—MARCH 21.

Mitchell, Capt, 14th Bo Infy, on leave, from Deesa.

MARCH 22.

Macnamara, Lt, Bo, 1st Baluch B L I, on leave, from Loralai.
Hodges, Capt, 3rd Bo L I, from leave, from Liverpool.
Macdonald, Capt, Bo, 2nd Infy H C, on leave, from Bolarum.
Jervis, Capt, Bengal, R H A, on leave, from Sialkote.
Dodgson, Capt, 2nd B C, on leave, from Allahabad.
Macdonald, Lt, Ms, 1st Infy H C, on leave, from Hingoli.
Robinson, Surgn-Lt-Col, Bengal I M S, on leave, from Allahabad.
Hamilton, Capt, Bengal, East Lanc, on leave, from Mean Meer.

DEPARTURES.—MARCH 22.

Ball, Surgn-Major, Bo, I M S, on leave, from Poona.
Macnamara, Lt, Bo, 1st Baluch B L I, from leave, to Loralai.

BOMBAY VOLUNTEER RIFLES.

REGIMENTAL ORDERS BY LT.-COL. THE HON'BLE L. H. BAYLEY, A.D.C., COMMANDING B. V. R.

Bombay, 23rd March, 1894.

1. There will be no parade on Saturday afternoon next, the 24th instant.

2. The Ranges at Coorla will be available for class-firing all day on Saturday next, the 24th instant.

REVISED RULES FOR H. E. THE GOVERNOR'S CUP and FOR LIEUT.-COL. THE HON'BLE L. H. BAYLEY'S CUP (FOR CADETS.)

3. I.—The Competition will take place between squads of eight files, one Officer and four Non-Commissioned Officers, all of whom must belong to the Company, only one squad to be sent from each Company. The Companies (A to G) will compete together and the Cadet Companies will also compete together. The Competition will take place on the Maidan in front of the Gymkhana on Saturday, 7th April, 1894, at 5 p.m.

II.—If a Company wins the Cup three years in succession, the Cup becomes the property of that Company.

III.—The order in which the Companies will compete will be drawn for immediately before the Competition.

IV.—Points will be given for the following :—

A—1st, Precision of movements; 2nd, smartness and correctness of dress; and 3rd, cleanliness of arms and accoutrements.
B—Manual and Firing Exercises.
C—Marching in fours and forming to the Front or Rear.
D—Passing obstacles.
E—Advance and retire in line.
F—As a Company changing front as the base Company of a line formation.
G—The Diagonal March.
H—As a Company meeting an attack by Cavalry.
I—As a Company in column forming into line.

4. Members are particularly requested to complete their class-firing before the 31st instant, as the Capitation Grant cannot be drawn for any member who fails to do so by that day.

5. There will be Company drill for D Company behind the Telegraph Quarters on Saturday next at 4-30 p.m.

BOMBAY LIGHT HORSE.

1. Members proceeding on leave are requested to return their arms, accoutrements and military saddlery to Head-Quarters without delay.

By Order,
(Sd.) T. W. C. LEATHEM, Major,
and Adjutant, B. V. R.

BOMBAY GOVERNMENT ORDERS.

(*Bombay Government Gazette*, March 22.)

MILITARY DEPARTMENT.

Leave to proceed out of India on medical certificate under Article 920F, Army Regulations, India, Volume I, Part I, is granted to Sub-Cond A Craven, Ordnance Dept, for one year.

The undermentioned officer is granted leave to proceed out of India on private affairs:—Assist Commissary and Hony Lieut J A Ezechiel, Commissariat Dept, for six months.

The undermentioned officers are granted leave to proceed out of India on private affairs under the Leave Rules for the Staff Corps: Major F Stevenson, S C, Second-in-Command, 19th Bo Infy, for one year; and Capt C E Belli-Bivar, S C, 3rd Sqdn Comdr, 7th Bo Lancers, for one year.

Col E Cunningham, S C, Col on the Staff, is permitted to resign his appointment on the 5th April 1894.

The undermentioned Warrant officer is granted leave to proceed out of India on medical certificate under Article 920F, Army Regulations:—Sub-Condr W G Birks, Ordnance Dept, for one year.

The undermentioned officer is allowed furlough to Europe for one year on medical certificate:—Col G E Erskine, Bo Cavalry, Commissioner, Kumaon Division, N-W Provinces and Oudh.

The undermentioned officers have been granted by the Secy of State for India extensions of leave for the periods specified: Lieut-Col F H Jackson, General List, Infantry, six months, medical certificate; Major J M Candy, I S C, six months, private affairs; and Lieut H P E Parker, I S C, six months, medical certificate.

The undermentioned officer is allowed furlough to Europe for six months on urgent private affairs:—Capt G B Smith, R A, Commandant, No. 6 (Bombay) Mountain Battery.

MARINE DEPARTMENT.

H E the Governor in Council is pleased to re-appoint the following gentlemen Members of the Board of Trustees for the Port of Bombay:—Framji Dinshaw Petit, Esq. the Honourable Fazulbhoy Visram, and Vizbhucandas Atmaram, Esq.

ECCLESIASTICAL DEPARTMENT.

The Rev W W Baillie, B A, Chaplain of Ahmedabad, has been granted privilege leave for three months from the 26th April 1894.

The following appointment is made:—The Rev P R Harrison to be Chaplain of Ahmedabad during absence on leave of the Rev W W Baillie, or until further orders.

License to solemnize marriages under the provisions of Section 6 of the Indian Christian Marriage Act, 1872, is granted to the Rev Robert Henderson, M A, Irish Presbyterian Church.

CIVIL APPOINTMENTS, &c.

POLITICAL DEPARTMENT.

Major M T Lyde acted as Administrator of the Porbandar State, in addition to his own duties as acting Third Assist Political Agent, Kathiawar, from the 17th Oct to the 2nd Nov 1893.

Col W A Salmon, Political Supt, Palanpur, is granted privilege leave for thirty days with effect from the 28th March 1894.

Lieutenant H F Jacob is appointed to act as Political Supt, Palanpur, in addition to his own duties, during the absence of Col W A Salmon on privilege leave, or pending further orders.

Lieut J O Mennie, Aide-de-Camp to the Political Resident, Aden, is granted, under the Leave Rules for the Staff Corps, five months' general leave in India.

JUDICIAL DEPARTMENT.

Mr Balaji Ramchandra Kulkarni, residing at Fulgaon, is appointed, with effect from the 27th March 1894, to be a Conciliator under the Dekkan Agriculturists' Relief Act, 1879, for the Haveli Taluka of the Poona District, vice Mr Malbar Balaji, deceased.

H E the Governor in Council is pleased to appoint M Jehangir Pestonji to be a non-official Visitor of the District Jail at Dhulia.

Azam Anandrao Ramchandra Gulwadi, acting Head Karkun of taluka Karwar in the district of Kanara, is appointed, under Section 12 of the Code of Criminal Procedure, 1882, to be a Magte of the third class in that district.

Mr M P Khareghat, Indian Civil Service, received charge of the office of Joint Judge and Sessions Judge, Ahmedabad on the 7th inst.

Mr. Vasudev Gopal had been appointed to act as Clerk of the second class Subordinate Judge's Court at Yavao in the Khandesh District, during the absence on leave of Mr. Gopal Rangnath, or until further orders.

The services of Mr H F Aston, I C S, are placed at the disposal of the Government of India in the Home Dept.

Mr. C W G Crawford, I C S., is appointed to act as Judge and Sessions Judge, Thana, during the absence of Mr. Aston.

Mr A S Moriarty, I C S., on being relieved by Mr A B Steward, I C S., will act as Judge and Sessions Judge, Ratnagiri, during the absence of Mr Crawford.

EDUCATIONAL DEPARTMENT.

The services of Mr Sitaram Vishvanath Patvardhan, B A. are placed at the disposal of the Government of India for employment as Director of Public Instruction, Hyderabad Assigned Districts, and the following appointments are made:—Mr Balvant Ramchandra Shashabudhe, B A. to act as Educational Inspr, S D, and in the fourth grade of the Educational Dept; and Rao Saheb Kashinath Narayan Sane, B A, to act as Principal, Poona Training College.

Surgn Capt J G Hojel, M B, B S, is appointed to act as Professor of Pathology and Morbid Anatomy and Curator of Pathological Museum, Grant Medical College, during the absence of Surgn-Capt L F Childe, M B, or pending further orders.

Surgn Major D C Davidson to act as Professor of Surgery and Clinical and Operative Surgery, Grant Medical College, during the absence of Surgn Major W K Hatch, M B C M, (Abe.), FRCS (Lon.), or pending further orders.

H E the Governor in Council is pleased to appoint Mr S R Arthur, I C S, to do duty as Assist Collector, Satara, in addition to his work as Forest Demarcation and Settlement Officer, Satara, and Mr R J C Lord, I C S to do duty as Assist Collr, Panch Mahals and to place the services of Mr E Maconochie I C S, at the disposal of the Survey Commissioner and Director of Land Records and Agriculture, for the purpose of writing Gujarat Settlement Reports now overdue.

The services of Mr J A McIver are replaced in the Survey Dept on his return to duty.

H E the Governor in Council is pleased to appoint Mr J W S Draup to act as Dist Depy Collr, Thana, during the absence of Rao Bahadur Vasudeo Ramchandra Patvardhan on privilege leave.

Mr. Bhagwandas H Dalal L C E, to do duty as Extra Assist Consvr of Forests, Sind Circle, vice Mr J Baptista, C E, reduced and Mr Vaman Gopal Tamne on relief by Mr Vaman Ramchandra Gaunde to continue to act as Extra Assist Consvr. Central Circle, vice Mr B H Dalal, transferred.

Mr S M Fraser I C S, is allowed furlough for one year, six months and thirteen days from 15th April 1894.

Mr W W Drew, I C S, acting Collector of Ratangiri, is allowed furlough for six months.

Mr. F L Charles, I C S, Collector of Belgaum, is allowed furlough for one year from 5th May 1894.

Mr H C Mules, Assist Collector in Sind, has been allowed by H M's Secy of State for India leave on medical certificate for eighteen months in lieu of the furlough for one year formerly granted.

GENERAL DEPARTMENT.

Bgde Surgn Lieut Col C T Peters, M B., is to act as Civil Surgeon, Satara, vice Surgn Major D C Davidson.

Surgn Capt S E Prall, M B., B S., to act as Civil Surgn, Bijapur, vice Bgde Surgn Lieut Col Peters.

Assist Surgn Krishnaji Trimbak Gokhale, L M & S., is appointed to the medical charge of Larkhana Dispensary with effect from 24th Feb 1894.

PUBLIC WORKS DEPARTMENT.

Mr F B Maclaran, Assoc M Inst C E., is appointed to act as Ex Engr, Dharwar, in addition to his own duties, during the absence of Mr. Cameron on privilege leave.

Mr Kuverji Khandubhai Desai, B Sc, L C E, is appointed as an Assist Engr, Old 3rd grade, and he is posted to the Southern Division.

Mr D W Herbert, Ex Eng, 3rd grade, is to act as Ex Eng, Fuleli Canals, during the absence on furlough of Mr Summers, or until further orders.

BY HER MAJESTY'S HIGH COURT OF JUDICATURE.

Appellate Side.

The Hon'ble the Chief Justice and Judges have annulled the Sanad dated 14th April 1879, granted to Dharnendra Jinnapa Shetty to practise as a Pleader in the Belgaum District, the said Dharnendra Jinnappa Shetty having been convicted and sentenced to ten years' rigorous imprisonment.

Mr J W A Weir, Additional Assist Judge and Sessions Judge of Ahmedabad, delivered over charge of his office to the Dist and Sessions Judge of Ahmedabad on the 1st March 1894, after office hours.

The Hon'ble the Chief Justice and Judges of H M's High Court of Judicature at Bombay have been pleased to issue to Mr Padmanabha Gopal Chandavarkar, B A., L L B, a Sanad authorizing him to practise as a Pleader in the Courts of the Kanara District.

BY THE COMMISSIONER.

Messrs W C Rand and B C H Kennedy respectively delivered over and received charge of the Satara, Wai, Koregaon and Javli Talukas on the 5th inst.

Mr N K Godbole, Depy Chitnis in the Khandesh Collector's Office, is appointed to act as Mamlatdar of taluka Amalner in the Khandesh District during the absence of Rao Saheb Narayan Abaji Parnaik on two months' privilege leave from the 18th ultimo, or pending further orders.

SOUTHERN DIVISION.

Messrs H J Duggan and H Stokes respectively delivered over and received charge of the office of Supt of Police, Southern Maratha Railway, on the 3rd March 1894.

Messrs H Stokes and H J H Henderson respectively delivered over and received charge of the office of Supt of Police, Southern Maratha Railway, on the 10th March 1894.

NORTHERN DIVISION.

Rev H R Scott is appointed to be a nominated member of the Municipal Board of Surat, vice Rev J Shillidy, resigned.

CENTRAL DIVISION.

Mr. Venkatidas Mathuradas is appointed to be a nominated Commissioner of the Satara City Municipality, vice Mr, Sitaram Haridas Gandhi, deceased.

Mr, H C MacNee, Principal of the Bishop's High School, Poona Cantonment, is appointed to be a nominated commissioner of the Poona Suburban Municipality, vice the Rev J Small, resigned.

Mr. J H DuBoulay, Assist Collr, is appointed to be a nominated commissioner of the municipalities of Nandurbar, Shahada, Taloda and Prakasha in the Khandesh District, vice C G Dodgson, resigned.

Mr. C N Seddon, Assist Collr, is appointed to be a nominated commissioner of the municipalities of Bhusawal, Jalgaon, Savda, Faizpur, Yaval, Varrangaon, Raver, Nasirabad and Radvad in the Khandesh District, vice Mr. P R Cadell, who has resigned on transfer.

GENERAL DEPARTMENT.

H E the Governor in Council is pleased to appoint Khan Bahadur Sorabsha Hormasji to be president of the Taluka Local Boards of Martar, Mehmadabad and Borsad in the Kaira District, vice Khan Bahadur Bamanji Edalji Modi, resigned.

BY THE CONSERVATOR OF FORESTS.

Mr G P Millett, Depy Conservator of Forests and Divisional Forest Officer, West Thana, has been granted one month's privilege leave from the 10th of April 1894.

Mr C M Hodgson, acting Depy Consvr, delivered over and Mr H Mitra, Extra Assist Consvr, received charge of the Divisional Forest Office, Working Plans Party No. I, Southern Circle, on the afternoon of the 8th March 1894.

REVENUE DEPARTMENT.

On and after the 1st day of August 1893 the following areas heretofore included in the talukas of the Hyderabad District of the Province of Sind shall be excluded from the limits of the Hyderabad District, and shall form a part of the Thar and Parkar District, viz:—Mirpur Khas Taluka, Ghundan, Jhol, Dubni, Dhamirkhi, Bagh Saidkuan, Saduni, Bobi, Darero Rip, Rajpar, Nao-abad, Phulahdi, Ghairabad Darelo, Darelo Sakriari, Khadwari, Indahlo, Khohro, Khudadad, Argar Lanero and Kumba Balu.

GENERAL ORDERS

BY H. E. THE COMMANDER-IN-CHIEF IN INDIA

The Commander in Chief in India is pleased to make the following appointments:—

13th Bengal Infantry.—Surgn Lieut C C S Barry to the officiating medical charge of the regiment, vice Surgeon Captain B H Deare.

16th Bengal Infantry.—Surgn Lieut C R Stevens, to the offg medical charge of the regiment, vice Surgn Capt E R W C Carroll

Royal Engineers.—On completion of a tour of Indian service Capt C R Stevens is permitted to revert to the Imperial establishment. He is directed to proceed to England, travelling at the public expense, under Army Regulations, India, Vol. X, part I, paragraph 213 (xxii), and part II, paragraph 519 (ii) and on arrival to report himself to the Deputy Adjutant General, Royal Engineers, Horse Guards. Dated 27th March 1894.

With the approval of Government, the Commander in Chief in India is pleased to make the following appointment:—Capt J Sherston, D S O, Depy Assist Adjt Genl for Instruction, Kasauli, to officiate as Assistant Adjutant, Sirhind District, vice Major Kitson, proceeded on leave, Dated 16th February 1894.

Military Works Dept—On return from, leave Lieut G M Duff, Royal Engineers, is posted to the Rawal Pindi Command.

The leave to Bombay, on medical certificate granted to Lieut E S Cooper, 31st Punjab Infy in G O C C No. 1053 of 1893, is extended to the 19th January 1894.

The undermentioned officers are granted leave to England:—

Royal Artillery—Capt Sir J H Jerivs, White-Jervis, Q Battery R H A, for six months, on private affairs.

Lieut G F Milne, C Battery, R H A, for six and a half months, on urgent private affairs.

Lieut W H W Perrott, Q Battery, R H A, for four months, on urgent private affairs.

Lieut A S Williams, No. 12 Company Western Division, for six months, on private affairs.

The undermentioned officer is granted leave to England:—2nd Battalion, Manchester Regt—Capt R D Vizard, for three months, on private affairs.

The attention of Commanding Officers of Native Infantry Regiments is invited to a book entitled The Quartermaster's Manual by the Commandant, 43rd Gurkha Rifles, published by the Pioneer Press as Allahabad, at Rs 2-8 per copy. The book is recommended as a useful guide to young officers performing the duties of Quartermaster.

With reference to G O C C No. 1086, dated 12th Dec. 1893, it is explained that troops landing in India before the 1st April 1894, will receive the additional issue, and the annual issue of khaki for 1894-95 in advance. Those landing during the trooping season, 1893-94, but after 1st April 1894, will receive a similar issue, namely, the annual issue for 1894-95, and the extra issue on landing.

2. Troops arriving in India in future trooping seasons will be dealt with on the same principle.

The Commander in Chief in India is pleased to make the following appointments:—

24th Punjab Infantry—Lieut A K Rawlins, Supernumerary on the establishment of the 33rd Punjab Infantry, to be Wing Officer, vice Holland, promoted Wing Commander, sub pro tem.

31st Punjab Infantry—Lieutenant L A Watson, Supernumerary on the establishment of the 30th Punjab Infantry, to be Wing Officer, vice Watkis, promoted Wing Commanders 33rd Punjab Infantry—Lieut G T Robinson, Supernumerary on the establishment of the 24th Punjab Infantry, to be Wing Officer on probation, vice Peterson, vacated on transfer to the temporary half pay list.

(Lieut Robinson will be graded in the regiment above Lieut A S R Annesly and below Lieut H King.)

42nd Gurkha Rifles—2nd Lieut D J R Nuttall, Somersetshire L I, candidate for the Indian Staff Corps, to be Offg Wing Officer on probation, dated the 26th February 1894.

Capt J M Burt R A is directed to proceed from Rurki to Bombay for duty as Acting Adjutant, Royal Artillery, Bombay, under Army Regulations, India, Volume X Part II, para 519, claus ii).

The undermentioned officers are qualified for promotion to the rank of Lieutenant:—2nd Lieuts H G L Corbett E A Hosford Yorkshire Regt; R O'B Taylor, Wiltshire Regt, A F Hislop, Royal Scots, L S Downes, C A Fisher, Royal Artillery: G H B Freeth, K H Lloyd, Lancashire Fusiliers; A F Cooke, Yorkshire Lt Infy.

The undermentioned officers are granted leave to England:—

5th Lancers—Capt A C King, for six months, on private affairs.

1st Battalion Irish Fusiliers—2nd-Lieut P Gould, for six months, on medical certificate.

2nd Battalion, Lancashire Fusiliers—Major F Tallents, for twelve months, on private affairs.

1st Battalion, Bedfordshire Regiment—Lieut K C Wright, for seven months, on private affairs.

The undermentioned officer has leave of absence:—

14th Sikhs—Lieutenant C M Carter to Kashmir, on medical certificate, from the 7th August to the 5th November 1893, inclusive, under the Leave Rules for the Staff Corps.

PROVINCIAL GAZETTE.

(*Punjab Gazette.*)

Mr S S Thorburn, Commr and Supdt, Rawalpindi Division has obtained furlough to Europe for seven months and 1 days.

Mr R P Warburton, Offg Extra Asst Commr, from the Hissar to the Karnal District, where he assumed charge of his duties on the forenoon of the 8th Mar 1894.

Mr W Chevis, Offg Dist Judge, Umballa, has obtained furlough to Europe for 18 months.

Mr H J Maynard, Offg Dist Judge, Hazara, has obtained examination leave of absence for one month.

Mr E P Henderson, I C S, Govt Advocate, Punjab, on special duty under the Govt of India in the P W Dept, has obtained furlough to Europe for ten months.

Lieut C P Egerton, Offg Depy Commr, Gujranwala, has obtained furlough to Europe for one year.

Mr D C Johnstone, Dist Judge, Rawalpindi, is appointed to officiate as Divl Judge of the Derajat Division, vice Mr A Christie, transferred.

On relinquishing charge of the Kulu Sub-Division of the Kangra District, Mr H A Rose, Asst Commr, is posted to the head-quarters of the district.

The furlough to Europe granted to Surg-Capt H Hendley, Civil Surg, Peshawar, has been extended by the Secy of State for India up to the 30th Oct 1894.

Mr W E F Handcock, Ex Engr 3rd grade, temporary rank, from the Ludhiana Division, Sirhind Canal, to the Dera Ghazi Khan Division, Indus Canals.

THE preparation of a ground plan of London, showing the various freehold owners, is now to be taken actively in band. The map will show the freehold owners of houses and vacant land in the county of London, and not the long lease holders or their sub-lessees. It will not illustrate any intermediate interests between those of the freeholder and occupier, as that would involve great intricacy. In 1891, the Census shows, there were 592,499 houses, whilst in 1801 there were only 133,613 houses, each of which is shown on Harwood's minute and excellent map. Since 1821 there has been an average annual increase of from 5,000 to 7,000 houses.

IN the Court circles of Japan great consternation was recently caused by the news of the serious illnesi of the Mikado's mother-in-law, and the anxiety was all the greater as no one was able to define the cause of her indisposition. The most learned physicians of the empire were consulted, and, as a writer in the *Medecine Moderne* says, such a monster medical consultation was probably never before held. The illustrious patient, in fact, was treated by no fewer then 423 doctors; "but what gave rise to no little surprise," the lady did not appear to be any nearer convalescence after the attentions of so many experts; not one of the doctors was able to certify as to the cause of the illness. In the midst of all this painful perplexity a Buddhist priest came to the rescue, and boldly declared that the only cause of the lady's malady was the introduction of the railways into Japan.

Holloway's Ointment and Pills.—For bad legs bad breasts, scorbutic and scrofulous sores this is a genuine specific. The grateful and earnest gratitude of thousands who have experienced its unrivalled power over these complaints, and who have been raised from prostrate helplessness and a condition loathsome to themselves and others, renders it quite unnecessary to enlarge in this place upon its extraordinary virtues. The parts affected should be bathed with lukewarm water, and when the pores are thereby opened the Ointment should be well rubbed in, at least twice a day. It is always advisable to take HOLLOWAY'S Pills in these disorders, as this much assists the Ointment's action. The Pills check the fever, purify the blood, and eject all morbid matter engendered by these diseases.

SHIPPING INTELLIGENCE.

THE s s Mount Hebron, 1,668 tons, E Ellicott, cleared yesterday for Moulmein in ballast.

THE Clan Line s s Clan Fraser, 1,330 tons, Captain W Henderson, cleared yesterday for Tellicherry in ballast.

THE Asiatic S N Co's s s Nawab, 2,041 tons, Captain W S Borran, cleared yesterday for Calcutta and Rangoon via coast ports, with a general cargo.

THE B I S N Co's s s Byculla, 1,072 tons, Captain J Forbes, arrived in harbour on the 21st instant, from Rangoon (10th March) with a cargo of timber.

THE B I S N Co's s s Pachumba, 544 tons, Captain T E Gillett, arrived in harbour yesterday from Bhownugger, with a general cargo and 21 deck passengers.

THE Asiatic S N Co's s s Nairung, 2,862 tons, Captain J Bullock, arrived in harbour yesterday from Calcutta (24th February) with a general cargo, and six deck passengers.

THE s s Constance, 2,486 tons, Captain J B Rose, arrived in harbour yesterday from Shields (22nd February) with a cargo of 4,291 tons coals. The vessel is consigned to the Bombay Gas Co.

THE B I S N Co's s s Lalpoora, 2,140 tons Captain J Stone, arrived in harbour on the 21st instant from Calcutta (25th February) via coast ports, with a general cargo and 29 deck passengers.

THE s s Aurora, 1,799 tons, Captain E Fell arrived in harbor yesterday from Newport (16th February) with a cargo of Railway materials. The vessel is consigned to Messrs. W and A. Gramham and Co.

THE s s Caledonia, 1,670 tons, Captain E Griffiths arrived in harbour yesterday from Batoum, (20th February) with a cargo of 96,928 cases kerosine oil. The vessel is consigned to Messrs Ralli Brothers.

THE s s Westmeath, 3,984 tons, Captain A Stonehouse, arrived in harbour on the 21st instant, from Glosgow (22nd February), with a cargo of 6,510 tons coals. The vessel is consigned to Messrs Finlay, Muir and Co.

THE B I S N Co's s s Simla, 1,039 tons, Captain T J Grier, sailed yesterday for the Persian Gulf via, coast ports, with a general cargo and the following passengers:—Dr Gasswala, Mr D Brook, Mr Pinto, Mr Abdool Rehman Atij, Mr G de Birell, Mr Jassam bin Somely, Mr Mahomed bin Avad.

THE s s Metapedia, 1,451 tons, Captain F Hansford, arrived in harbour yesterday from Liverpool (18th February) with a general cargo and the following passengers:—Captain and Mrs. Hodges, nurse and child, Mr and Mrs Shaw, and 2 children, Mr Bennett, Mr F B. Jehangir and Mrs F S Jehangir. The vessel is consiged to Messrs Killick, Nixon and Co.

VESSELS IN DOCK.—MARCH 22.

PRINCE'S DOCK.

Shd.	Vessels.	Ton.	Capt.	Destination.	Date.	Agent.
A	C of Wakefield	1937	Townsend	Hamburg	24	Bombay Co.
B	Silverton	1723	Tonkin	Antwerp		K Nixon & Co
F	Rheinfels	1773	Weber	Hemburg	24-3	Glade & Co
H&J	Brickfield	1988	Ferguson	Trieste		W&A Graham
L	Bahaduri	828	Keyzar	Mangalore	23-3	Shepherd & Co
M	Mahanadi			Mandvie	23-3	Shepherd & Co
N	Clan Fraser	1330	Henderson		23-3	F Muir & Co
O	Springfield	1457	Robson	London	24-3	K Nixon & Co
P	Raisby	1425	Campbell	Dunkirk	25-3	J Mackintosh.

VICTORIA DOCK.

Shd.	Vessels.	Ton	Capt.	Destination.	Date.	Agent.
1	Oceana	3174	Stewart	London	7-4	P & O Co
4	Surat	1677		Chilla	22-3	P & O Co.
5	Clyde	4078	Parfitt	London	24-3	P & O Co
6	Rosetta	3525	Jepson	China		P & O Co
9	Southern Cross	3311	Chilot	Havre		K Nixon & Co
10	Ramillies	1903	Richard	Trieste	27-3	J Mackintosh &Co
12	Quantoch	2193	Main	Dunkirk		J Morrison & Co.
13	Werneth Hall	2620	Wheeler	Liverpool	26-3E	Bates&Co
15	Golden Fleece	499	Way	Mauritius	31-3	H J M Cassum

MEREWETHER DRY DOCK.

Shastri	198	Shepherd & Co
Ponani	872	do.

ARRIVALS.

Mar.	Vessel.	Commander.	From
21	Westmeath (s)	Stonehouse	Glasgow, Feb 22.
22	Metapedia (s)	Hansford	Liverpool, Feb 8.
	Caledonia (s)	Griffiths	Batoum, Feb 20.
	Constance (s)	Rose	Shields, Feb 22.
	Aurora (s)	Felt	Newport, Feb 16.
	Pachumba (s)	Gillett	Bhownugger.
	Nairung (s)	Bullock	Calcutta, Feb 24.
	Graffoe (s)	Blenkarn	Grimsby, Feb 19.
	Pemba (s)	Rothwell	Persian Gulf.

DEPARTURES.

Mar.	Vessel.	Commander.	Destination.
22	Surat (s)	Jephson	China, &c.
	Simla (s)	Grier	Persian Gulf.
	H. M. S. Cossack	Fisher	Trincomalee.
	Nawab (s)	Corran	Calcutta, &c.

The following vessels obtained their port-clearances yesterday :—
Steamer Clan Fraser, Henderson, for Tellicherry.
" Mount Hebron, Ellicott, for Moulmein.

The following vessels entered for loading yesterday :—
Steamer Rosetta for China, &c.
" Oceana for London, &c.
" Brickfield, for Trieste and Venice.
" Kt. Companion, for Hamburgh.
" Metapedia, for Saint Nazaire.
" Lindisfarne, for China, &c.

THE WEATHER.

OBSERVATIONS TAKEN AT 8 A.M. ON THURSDAY, THE 22ND OF MARCH, 1894.

SUMMARY.

Pressure changes have been small and irregular everywhere except at Jeypore, Hoshangabad, Khandwa and Amraoti where a brisk to rapid rise has taken place. Readings are highest over Gujarat and lowest in the Indus Valley. Pressure continues to be very uniform over the greater part of the country. Wind are very variable in direction, and the force has been fresh to light. The wind velocity at 8 A. M. this morning was 17 miles an hour at Karwar, 12 at Bombay and 10 at Rajkot. The maximum temperature has fallen much below the average at Allahabad, Indore, Jabulpore, Khandwa and Belgaum, and the minimum risen considerably abovo it in Berar, the Central Provinces and also at Surat and Sholapur. The highest temparature in the shade was 99 degree at Bellary and Cuddapah, and the lowest 61 degree at Jacobabad. Humidity changes are unimportant, and the skies continue to be cloudy to overcast everywhere. Rain in light to moderate showers has fallen at Cochin, Bombay, Hoshangabad, Jabulpore, Indore, Allahabad, Agra and Colombo. The weather over the whole country continues more or less cloudy, and conditions are still slightly favourable for rain at some stations in the Punjab, the Central Provinces, Berar, the Bombay Presidency and on the Malabar Coast.

S. H. C. HUTCHINSON,
Meteorological Reporter for Western India.

TELEGRAPHIC LINE REPORT.

MARCH 22.

STATE OF INTERNATIONAL COMMUNICATION.

GREAT BRITAIN.—Via Teheran, perfect. Via Turkey interrupted. Via Suez, perfect.
CONTINENT OF EUROPE.—Via Teheran, perfect. Via Turkey, interrupted. Via Suez, perfect.
AMERICA.—Via Brest, perfect. Via Valentia, perfect. Via Direct Cable, perfect.
AUSTRALIA.—Via Penang, perfect. Via Amoor, perfect.
CHINA.—Via Penang, perfect. Via Amoor, perfect.
AFRICA.—Via Aden, perfect. Via Cadiz-Teneriffe, perfect, Via Lisbon St. Vincent, perfect.
Telegrams in plain language may be accepted for Brazil.
Telegrams in secret language for Sicily cannot be accepted.
Line Saigon-Bangkok interrupted.
Moulmein route to Siam interrupted within Indian frontier
Turkish route interrupted beyond Boshire.
Mails for Reunion and Madagascar close at Mauritius noon on Friday the 23rd instant.

FOREIGN TELEGRAPHIC SERVICE.

LATEST dates of foreign messages received at Bombay, from the United Kingdom, during the 24 hours ending at 8 p.m., of the 22nd March, 1894.

(Difference in longitude allowed for)

Via.	Latest Dates. D.	H.	M.	Time occupied in transmission. Hours.	Minutes.
Turkey	...	...	...	...	...
Teheran	22	2	14 p.m.	...	27
Suez	22	2	55 p.m.	...	9

Time occupied in the transmission of messages to Bombay during the 24 hours ending 8 p.m., on 22nd March, 1894.

—	Maximum Time. H.	M.	Minimum Time. H.	M.
From Calcutta	1	15	...	1
" Kurrachee	1	15	...	1
" Madras	1	51	...	1

GOLD AND SILVER.

THE imports and exports of gold and silver during the official year 1893-94 up to 7th February are as follows:—

In the month of December 1893.

	Gold.	Silver.	Total.
	Rs.	Rs.	Rs.
Imports	27,18,521	97,44,118	1,24,62,639
Exports	10,92,791	4,77,924	15,70,714
Net Imports	16,25,730	92,66,225	1,08,91,955

To the end of the month of December 1893.—(Progressive).

	Gold.	Silver.	Total.
	Rs.	Rs.	Rs.
Imports	2,47,28,023	11,19,41,957	13,66,69,980
Exports	1,31,61,465	1,35,89,420	2,67,50,885
Net Imports	1,15,66,558	9,83,52,537	10,99,19,095

Silver received and coined in the Mints during the official year 1893-94.

Coins and Bullion received (assay value).

	Calcutta.	Bombay.	Total.
	Rs.	Rs.	Rs.
In the month of December 1893	6,65,232	44,076	7,10,308
To the end of the month of December 1893. (Progressive)	73,06,111	4,00,55,363	4,71,03,01

Coined and Examined.

	Calcutta.	Bombay.	Total.
	Rs.	Rs.	Rs.
In the month of December 1893	2,38,015	26,10,020	28,48,035
To the end of the month of December 1893 (Progressive)	68,38,336	3,73,98,574	4,42,36,910

THE CONSTANT USE of Fothergill's Madonal keeps at bay the enemies of the Human Body in tropical climates, Rheumatism, Torpid Liver, Itchy Skin, and Stone in the Bladder. Rs. 8 and Rs. 28.—MADON SONS and Co., Fort, Bombay.

To preserve the complexion against wind, heat, irritating dust, &c., against wounds, burns, abrasion, the best application is Toilet "Lanoline."—From all Chemists and Druggists in Anber.

IN CASES OF NUMBNESS and TICKLING sensation in the extremities, the precursor of all the diseases in spinal cord, PETER'S BRAIN PANACEA has always proved an infallible remedy. If taken by those who have to work for long hours at night and more particularly those who have to concentrate their thoughts, PETER'S BRAIN PANACEA has always proved invaluable in keeping the ideas fresh and clear and in helping to produce sound and refreshing sleep after work, a sure prop to the over worked, enabling him to attend to his duties again the day following with renewed vigour and energy.—Rs. 3 and 7.— MADON, SONS & Co., FORT, BOMBAY.

A WARNING TO ENGLISH MO[illegible]

MISS (OR MRS.) Fa[illegible] writes [illegible] Queen on the subject [illegible] in Indian g[illegible] a word of warning w[illegible] rown away:

In every newspaper ad[illegible] present day, she observes, we find someone [illegible] opening of fresh careers to women; and with[illegible]ment, so far as it does not thrust woman from her true sphere of womanly influence, I have the warmest sympathy. Far be it from me to add one iota to the difficulties which the rank and file of our sisters already have to grapple with in the way of earning an honest livelihood. Far be it from me also to attempt to turn any from the career in which alone the highest life of womanhood is lived—that of the wife and mother.

But I would give a word of warning, which my residence in India has told me is sorely needed, to prevent our countrywomen putting themselves in a false and unhappy position in that country. The recent case of "Dutt *v.* Dutt," wherein an English lady sues for divorce from her Hindu husband on the ground of cruelty, has been fully reported and commented upon in the English papers. In a general way, the evils of Englishwomen marrying natives—either Hindu or Mohammedan—have been pointed out; but has anything really been done to open the eyes of English mothers to the true state of the case? I think not. Indeed, it is doubtful how far anyone ignorant of the state of society in India can fully realise the position of an Englishwoman who has married a native. But at least those of us who have known the victims of such marriages, and have had evidence of their sorrows and disappointments, may give a word of warning to our sisters, which perchance may be of service to some.

In these days a large and increasing number of natives are being sent home for their education. In very many cases, these men, when they have in some degree adopted our Western ideas of civilisation, marry English wives, and bring them to settle in India. Now, there are many things that make such marriages comparatively easy in England, though in India they are almost unknown. In the early days of our occupation of the country, Englishmen of all ranks and classes married Hindu and Mohammedan ladies, and from these unions have sprung the class now known as Eurasian. From that time to this, such marriages have been more or less frequent, and in many cases undoubtedly they have been productive of much happiness. On the other hand, cases in which our countrywomen have, in India, married native gentlemen are always have been, extremely rare.

The reason to those who know native and Anglo-Indian society is not far to seek. For while the English husband places his wife more or less on his own level, and gives her his friends in place of those of her own race, from whom she has cut herself off by marriage, the English wife has to take her stand on her husband's position. Here his people look down upon her as an interloper and an alien, and her own people will have none of her, for all recoil with horror from the step she has taken.

But the case stands very differently in this country. A young Hindu or Mohammedan gentleman enters one of our universities. With his depth of purse—for only the wealthy, as a rule, come to England; his undoubted ability—for here again only the cleverest among a clever race go home for education—and his freedom from the conventional middle-class characteristics make him a man of mark among his fellows. It is a rather dashing and *distingue* thing to be on terms of intimacy with a man who by nine-tenths of his companions is believed to be a prince in his native land.

For must not the British Philistine always fall down and worship rank, if not real, then imaginary? Are not the jealously guarded gates of society opened to a foreigner, when they would be firmly closed to an Englishman of the same birth and breeding? In the one case wealth is the "Open, Sesame" required, while in the other comparative poverty is but an added claim to distinction. We see this daily in the case of our European neighbours, and when one of another race and colour ask for admission to our midst, the same silent influence is at work, and by general consent the unknown takes an upward bound in rank and wealth, and is welcomed as a member of the aristocracy of his own land. Who, when on furlough, has not met a *soi-disant* "Prince," who is being lionised to his heart's content, in spite of the fact—evident to [illegible] Anglo-Indian—that he entirely lacks the characteristics of the upper-class among his own people? Prince or peasant, however, matters little to the future social freedom of his wife except that in this respect the latter will be the better of the two. The higher the rank, the more strict the seclusion of the women, and consequently, the greater odium on those who break through the time-honoured traditions.

But to return for a moment to the time when the danger is beginning in an English home.

Some enthusiastic youth, who perhaps may have sounded the depths of his dark friend's purse, carries him home for the vacation to the quiet country house or parsonage. Father, mother, sisters, all vie with one another in making much of their guest, and not only so, but throughout the neighbourhood it is *qui mieux* to do honour to the distinguished foreigner. Balls, dinners, and entertainments of all sorts must be graced by his presence—for what a humiliating confession of social failure will be theirs who fail to receive him within their walls?

If it be a Hindu who finds himself in such circumstances, his natural amiability of disposition, and his extraordinary power of adapting himself to strange surroundings, show him to the greatest advantage. Added to this, his time at college has given him the nameless ease of manner that only such association can bestow. He adds the charm of his unconventional appearance and habits of thought to the breeding and education that make him a delightful companion to the most fastidious.

Who that does not know the characteristics of his race and his fatal facility of compliance to any outward pressure can realise that, with the same ease that now delights his English friends, he will re-adapt himself to the manners and customs of his fathers on his return to his Eastern home.

Can any ordinary English maiden know aught of what is before her when she listens to the stranger's pleading and promises to become his wife? Is she not envied by her companions and praised by her elders, and do not all alike agree that she is a lucky girl? The glamour of the unknown is upon her, and without a misgiving she rushes on her fate. Her *fiancé* tells her of the prestige of the English among his people, and probably he does not realise—and if he did, would he enlighten her?—that marriage with himself will shut her out, once and for all, from sharing in the honour rendered to her race. Let us follow the adventurous damsel to her new home, and see what awaits her there. Her husband is of high rank and great wealth. So far, she is in no wise disappointed. She is free to surround herself with all that wealth can supply or luxury suggest. Her jewels are such as in her wildest flights of fancy she never dreamed of. Her husband is loving and attentive. What, then, can she wish for more.

Alas! she knows that a change has come over the spirit of her dream, and that her life is not what she anticipated. Her husband now looks upon things from his people's point of view, and she gradually learns that she, too, is expected to have another social code than that with which in her girlhood she was acquainted. To Hindu ladies of high rank, liberty of action in our meaning of the word is unknown. Culture, too, as we understand it, is almost equally unknown. They have been brought up to regard the social restraints that have the seal of ages as binding them without appeal. Their world has always been a narrow one; they lack the impetuous desire for freedom that consumes their sister of a more northern clime, and consequently they adapt themselves to a life of physical and mental inaction, such as an English girl would feel to be a living death.

Can a young wife, fresh from the free and healthy intercourse of English country life find companionship with such as these? Will not the restraints and pettiness of the life eat into her very soul make her as one for whom the sun happiness has set for ever?

She may not meet with unkindness from her husband's family, for the Hindus have many amiable and attractive qualities, and they are not, as a nation, cruel. But if the husband has not cut himself adrift from the religion and ties of his childhood, his wife *must* conform, to a certain extent, to the ordinary life of the Hindu woman. And, inasmuch as she will only do this so far as her love and duty to her husband oblige her, she will certainly fail to satisfy her new relatives, and will be looked on with coldness and suspicion by them.

But supposing her husband has, during his stay in England, thrown off all trammels of caste and religion, will she in reality be better off? In the first place what manner of man is her husband likely to be? [illegible] is said that a change of religion seldom raises the character of any; that rather shifting of religious standpoint has a tendency to deteriorate the higher moral and spiritual powers, and to bring out latent weaknesses and inherited defects. What, then, must be the effect on one who has cast away the religion that ordered every action of his daily life, and now acknowledges no law above his own? Surely such an one, when the glamour of early [illegible] has passed is not likely to prove either a model husband or a trusty councellor to the woman cut off from all other companionship and sympathy. The traditions of his youth will return to power, when they coincide with his own passions. And has he not been taught to look on woman as inferior to man, and as bound to submit in all thing implicitly to the will of her [illegible] and master? This surely does not promise and community of thought and feeling, such [illegible] and consideration, as from our ideal of married life.

Alas; the last touch of disillusion awaits a [illegible] nurtured English girl. She has cut herself off for [illegible] from her fellows, and is in a border land between [illegible] and West, where she in vain looks for friends to [illegible] her, or for companions to sympathise with her. [illegible] is alone, and in solitude must bear her burden.

Surely no loving English mother would knowingly condemn her child to such a fate.

MANDEVILLE'S saying, "From partial evil arises general good," has had an illustration, says the Allahabad paper, in the events which led up to the reform of the Bengal Municipal Law. The C[illegible] missioners of Kooshtea issued some rules, against which an appeal was made to the High Court, and it was decided that the rules were invalid, [illegible] that legislation was necessary to give any [illegible] rules the force of law. Legislation on one [illegible] being absolutely necessary, it was thought advisable to have the entire law relating to municipal[illegible] looked into. The opportunity was a good one, [illegible] an attempt was made to bring the municipal [illegible] into line with the requirements of the country. [illegible] much dead-weight had been put on the new [illegible] taking by those who considered that it was [illegible] easy matter to start off an essentially Western [illegible] in a course which ran through paddy fields, instead of along a macadamised English road, and municipal administration had failed just where failure was predicted by those who saw things as they were, and not through Rinon glasses. The great failure was exemplified in Puri by the dogged resistance offered by the Municipal Commissioners to improve the sanitation of that [illegible] important town

[illegible]AL SHORT [illegible]VERTISEMENTS.

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COMMERCIAL INTELLIGENCE

BOMBAY MARKET REPORT.

THURSDAY EVENING, MARCH 22.

TO-MORROW being Good Friday, our report is issued a day earlier than usual; and the business week having been further curtailed by native holidays, embraces but four days during which the Markets and Banks have been open. In that period next to nothing has been done by shippers in our principal export staple, and the Mills have been in the Cotton market to only a small extent. The much improved demand for Seeds referred to in our last report has not been sustained; and latterly this market has become quiet again, which has also been the case with Wheat, though a moderate business was done in this staple in the earlier part of the week at a partial advance in prices. With cheaper Money, and allotments of Council Bills at lower rates, Exchange has declined, our quotations this evening showing a drop of 5-32d. both in Bank and Private Paper compared with last Friday's level. Government Paper has further advanced ¼ per cent. in Fours. Freights are dull at a decline of 1s. to 1s. 6d. per ton for March shipment, much tonnage offering, but little cargo; and forward rates are also weaker, with very few takers. Business in Imports has been almost at a standstill during the latter part of the period under review owing to the *Holi* holidays; but prices generally may be taken as unchanged.

MONEY.—The state of affairs, in the Presidency Bank, indicating considerably greater ease in the Money market, which caused the directors to put down their rates by two per cent., in one movement, at their Board meeting, held last Thursday, was illustrated by the Bank's Return issued on Monday, which disclosed an increase in the Cash Balance of over 42¼ lakhs, at 218¼ lakhs, since the date of the previous weekly Statement; and although a sensible part of the increase was due to materially larger Government Deposits at the Bank's Branches (somewhat reduced by a decrease at the Head Office) the diminution on trade requirements was still represented by some 33¼ lakhs, the aggregate of an addition of 30¼ lakhs to Private Deposits, and a falling of 8¼ lakhs in Bills Discounted, counterbalanced to the extent of 5¼ lakhs, by an increase in Loans. Money remains comparatively easy, and in less demand during the present holiday time; and the minimum rate of the Bank of Bombay is still 8 per cent.

EXCHANGE opened with a quiet feeling last Saturday, at 1s. 1 29-32d. for Bank Telegraphic, and 1s. 1 15-16d. for Demand, and at 1s. 2 3-32d. for three months' sight Credits, a few Bills being placed at the rate for near delivery, also some for the end of May, at 1s. 1 31-32d. Some ready Telegraphic was also reported done at 1s. 1 15-16d., but as usual on mail-days, the business passing was not large. The market was quiet again at opening on Monday, at 1s. 1 29-32d. Telegraphic, and 1s. 1 15-16d. Demand, for Bank remittance, and at 1s. 2 1-16d. for three months' sight Credits; but the business reported was very limited. Some private Telegraphic was done, for present transfer, at 1s. 1 1-32d., and a few three months' sight Merchants' Bills for the mail, at 1s. 2 1-16d.; also for May delivery, at 1s. 2d.; and Telegraphic, for the monsoon months, at 1s. 1 25-32d. In view of a large increase in the Cash Balance of the Bank of Bombay, the market was rather weaker at closing. On Tuesday there was again a quiet feeling at opening, at 1s. 1 29-32d. Telegraphic and 1s. 1 15 16d. Demand, for Bank remittance; and at 1s. 2 1-16d. for three months' sight Credits; but the business reported was very limited. Some private Telegraphic was done for present transfer, at 1s. 1 1-32d., and a few ready three months' sight Merchants' Bills for the mail, at 1s. 2 1-16d., and for May delivery at 1s. 2d., the market closing rather weaker in view of the Bank of Bombay Weekly Return showing a large increase in the Cash Balance. The Banks were closed on Wednesday for the native *Holi* festival: and on re-opening this morning with telegrams to hand, advancing the sale of 36 lakhs of Indian Council Wire Transfers at 1s. 1 13-16d., and a lakh of Bills at 1s. 1 25-32d., the feeling was quiet at 1s. 1 25-32 to 13-16d. for Bank Telegraphic, and 1s. 1 13-16d. for Demand; and at 1s. 1 15-16d. for three months' sight Credits. A small amount of Telegraphic was placed early in the day at 1s. 1 13-16d.; but rates from Calcutta coming easier, rates receded to 1s. 1¾d. for Telegraphic, and 1s. 1 25-32d. for Demand; while a moderate amount of Credits were placed at 1s. 1 29-32d. for the mail; but better than this was not obtainable for April delivery, and, before the close, rates again steadied a little, ready rates for Bank demand being again available for all April, and the market closing steady as follows:—

Bank Bills on Demand			1s. 1 25-32d.
Do.	Telegraphic		1s. 1¾d.
Do.	3	months' sight	1s. 1 27-32d.
Do.	4	do.	1s. 1 7-8d.
Do.	6	do.	1s. 1 15-16d.
Credits	3	do.	1s. 1 15-16d.
Do.	6	do.	1s. 2d.
Documents,	3	months' sight	1s. 1 31-32d.
Do.	6	do.	1s. 2 1-32d.
Francs	3	do.	1·46½.
Do.	6	do.	1·47½.

The Continental Markets, as well as those of London and Liverpool, being partially closed just now on account of Easter, the demand for the Secretary of State's drawings this week have fallen off, and the result may probably be the same next Wednesday; but thereafter it is expected that exports will begin to move, and Council drafts again be in request.

GOVERNMENT PAPER opened on last mail-day with a steady feeling, at 103 11-16 to ¾ for Fours for cash and the settling day at the end of the month, and business was afterwards booked for the Account at 103 7/8; but eventually the rate settled down to 103 13-16; for Money and Account, at which it left off. The price of 3½ per Cents advanced to 100 1/8. On Monday the market opened firm at 103¾ for Fours for cash and the coming settlement, and the rate advanced 1-8 per cent. in a strong market improved by easier Money, closing at 103 7-8 both for Money and Account. 100 1-8 was still named for 3½ per Cents. The feeling was firm again on Tuesday at 103 3-4 for Fours for cash and the coming settlement, and the rate advanced 1-8 per cent. in a strong market, improved by easier Money, closing at 103 7-8 both for Money and Account. The market was closed yesterday for the native *Holi* holidays; and on re-opening this morning it was weak at 103 13-16 for Money, and 103¾ for Account; but rates rallied a little before closing, and left off at 103 7/8 and 103 13-16, respectively; the price of 3½ per Cents having advanced to 100¼.

Five per cent. Municipal Loan is one per cent. lower, at 118. Port Trust Bonds are unchanged at 103.

SHARES.—This market has been closed during the whole of the present week for the native *Holi* holidays; and quotations generally are the same as they were a week ago, the only exceptions being an advance of Rs. 25 in Bombay-Burma Trading shares, first issue; an advance of Rs. 2½ in Manockjee Petit Mill shares; and a decline of Rs. 5 in Swadeshi; and an advance of Rs. 5 each in Mofussil, and Volkarts Press Scrip.

IMPORTS.

PIECE-GOODS.—Owing to the native holidays, business in *staple Grey Goods* has been latterly almost suspended; but prices show no change from those quoted a week ago; and the same report applies to *Bleached, Dyed, Turkey Red*, and Printed, as well as to *Locally made Goods*. The total Clearances of *Imported Goods* since last Friday do not exceed 2,000 packages; or those of *Local* 900 bales.

YARNS.—In *Imported Twist* only a small holiday business has been reported in a quiet market, and on the bases of previous rates. The China Market for *Bombay Spinnings* remains firm, particularly for No. 20s, which shows a hardening tendency there, and in consequence of this, China buyers here are eagerly purchasing that count at full market rates. Superior and medium qualities command ready attention; but low makes are more or less neglected. In No. 10s. and 16s a few speculative transactions have taken place; but no let has been taken up by genuine China buyers. The up-country demand in the Bazaar is of a hand-to-mouth description. The Sales for the week have been about, 1,500 bales, and the market closed firm at the following official quotations:—

Twist...	... No. 6s Mule	As.	4¼	to 4 5/8	per lb.
"	... " 8s	"	4 5/8	" 4¾	"
"	... " 10s	"	4 5/8	" 5 1-8	"
"	... " 12s	"	4¾	" 5 1-8	"
"	... " 16s	"	5¼	" 5 7/8	"
"	... " 20s	"	5¾	" 6¼	"
"	... " 24s	"	6¼	" 6¾	"
"	... " 30s	"	6¾	" 7¼	"
"	... " 40s	"	8	" 8¾	"

METALS.—A large business has been reported in *Copper*, and prices are steady at an advance of 8 annas per cwt. *Yellow Metal* is quiet and unchanged, having been in but little request. *Iron* has been taken to a moderate extent, and is quiet at previous quotations.

COAL is steady, ready Coal being in much request but, owing to the Holidays, no important business has been done this week. Some Wallace's Merthyn, however, has been sold at 18s. per ton per Cumeria (s), for February shipment. We quote alongside:—

Welsh Hartley		Nil	
West do.	Rs.	16¾	per ton
Australian		Nil	
Powell's Duffryn	"	18¼	"
Japan Coal	"	13¼	"

EXPORTS.

COTTON.—At the begining of the week this market was steady in tone, with a moderate business doing for account of local consumers, while prices advanced Re. 1 per candy, all round; but since then the feeling has been quiet, with little or nothing doing for export, and transactions by the Mills upon a small scale; prices, however, remaining on the previous level. Exporters have not taken more than 1,500 bales, say of our Oomra and Dhollera descriptions, and Bengal; while the Mills have bought about 3,500 bales, consisting of new Oomras, Bengal, and Mowa, and old Dhollera-Bhownugger. The market closed this evening quiet, with prices Re. 1 to Rs. 2 lower than they ruled a week ago.

The Receipts of Cotton of this season's crop during the past week have been 52,000 bales, compared with 62,000 bales arrived in the week preceding, and 84,500 bales in the corresponding week last year; the excess in receipts of new Cotton this reason compared with last being now 175,000 bales.

The following are to-day's quotations for full-pressed Cotton with the equivalents in sterling, cost, and freight, to Liverpool, via Canal, without commission, viz.:—

Cotton—		Per candy.—C. & F. Rs.	Per lb.
Bengal Fine	(March)	"	173—3 1-8d.
Do. F. G.	"	"	152—2¾d.
Do. Good	"	"	143—2 19-32d.
Belatee, Fine	"	"	183—3 9-32d.
Do. Fully Good	"	"	172—3 3-32d.
Khandeish, Fully Good,	"	"	172—3 3-32d.
Do. Good	"	"	165—2 31-32d.
Oomras F. Good	"	"	184—3 5-16d.
Do. Good	"	"	175—3 5-32d.
Broach, Fine, March		"	228—4 1-32d.
Do. Good		"	222—3 31-32d.
Dhollera, Fine, April		"	205—3 5-8d.
Do. F. G.		"	195—3½d.
Do. Good		"	189—3 3-8d.
S G Dharwar, Good, May		"	202—3 19-32d.
Westerns	"	"	183—3 3-8d.

The arrivals of new Cotton into Bombay this season as compared with last, are as follows:—

	Season 1893-94. F. P. Bales.	Season 1892-93. F. P. Bales.
Khandeish	189,000	179,500
Berar	205,000	144,500
Barsi and Nugger	47,000	47,500
Bengal	189,000	147,000
Hinganghat	2,000	7,500
Persian and Sind	25,500	20,000
Dhollera	90,000	35,500
Broach	97,500	39,000
Total	795,500	620,500

The movements of Cotton to date show the following comparison with the previous two years:—

Receipts.	1894. Bales.	1893. Bales.	1892. Bales.
For 6 days	52,671	48,982	48,892
From 1st January to 21st March	675,016	481,824	514,472
Clearances to Great Britain and Continent.			
For 6 days	27,220	25,312	11,872
From 1st January to 21st March	299,890	211,088	168,610
Clearances to Calcutta, China, &c.			
For 6 days	765	8,440	641
From 1st January to 21st March	23,365	42,555	52,596

WHEAT.—A moderate export business was done in this staple at the close of last, and the beginning of the present week, while prices of *Pessy* advanced 2 annas per cwt.; since then, however, demand from shippers has fallen off again; but the tone of the market has remained steady at previous rates. We quote:—

White Pessy, 91 per cent.	Rs.	3	14	0	per cwt.
Do. 85 "	"	3	12	0	"
No. 1 Club Delhi	"	3	10	0	"
Red Delhi	"	3	2	6	"
Hard Yellow	"	4	1	0	"
Red Ahmedabad	"	3	7	0	"
Hard Red	"	3	8	0	"

SEEDS were also taken to a moderate extent in a steady market for a few days after last mail left; but latterly the tone has become quiet again with a small export business passing, a slight advance in the value of *Linseed* having been afterwards lost. We quote this evening:—

Linseed	Rs. 7-2-6 to	Rs. 7-4-6 per cwt.
Rapeseed, Yellow Guzerat	" 6-5-0 to	" 6-6-0 "
Do. do. Cawnpore	" 6-2-0 to	" 6-3-0 "
Do. Red do.	" 5-9-0 to	" 5-10-6 "
Gingelly, White	" 42-0-0 to	" 43-8-0 per cdy
Do. Mixed	" 39-0-0 to	" 40-0-0 "

The Comparative Imports of Wheat and Seeds are as follows:—

	1894. cwts.	1893. cwts.	1892. cwts.
Wheat for six days	54,856	101,199	179,084
Do. from 1st Jan. to 21st March	883,459	1,106,427	1,785,161
Linseed for six days	236,709	121,428	169,907
Do. from 1st Jan. to 21st March	1,777,133	921,891	1,077,419
Rapeseed for six days	54,284	78,887	10,939
Do. from 1st Jan. to 21st March	499,085	335,810	94,890
Gingellyseed for six days	18,560	33,648	19,498
Do. from 1st Jan. to 21st March	578,351	771,357	667,171

The Clearances of Wheat and Seeds to Great Britain and the Continent are as follows:—

	1894. cwts.	1893. cwts.	1892 cwts
Wheat for six days	7,531	47,670	123,004
Do. from 1st Jan. to 21st March	638,734	920,470	2,024,685
Linseed for six days	179,494	143,340	111,777
Do. from 1st Jan. to 21st March	1,015,729	728,648	735,134
Rapeseed for six days	36,942	15,893	3,862
Do. from 1st Jan. to 21st March	385,913	318,044	26,607
Gingellyseed for six days	9,300	111,528	110,139
Do. from 1st Jan. to 21st March	500,323	789,961	609,922

THE BOMBAY GAZETTE OVERLAND SUMMARY.

(Compiled for despatch by the Weekly Mail to Europe.)

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[REUTER'S TELEGRAMS.]

COMMERCIAL AND FINANCIAL NEWS.

LONDON, MARCH 21.

The Liverpool Cotton Market closed Steady. Surats firm.

Good Dhollera	3¾
The Manchester Market has been quiet but steady.	
2¾ per cent. Consols	99 5/8
3 per cent. Rentes	99½ ex.
3½ per cent. Sterling Loan	108¼
4 per cent. Rupee Paper	59¼
Bar Silver	27 1/8

STEAMER MOVEMENTS.

LIVERPOOL, MARCH 21.

The Clan Line steamer Clan Cameron left here this morning.

COLOMBO, MARCH 22.

The French mail steamer Yarra, from Suez, arrived.

The Bombay-Japan Line steamer Muke Maru left Honkong for Singapore on the night of the 21st instant.

The Italian steamer Bisagno, which left Bombay on the 16th instant, arrived at Singapore on the 22nd idem.

The M. M. Co.'s La Seyne reached Aden on Tuesday, the 20th instant, at 10 a.m.

The M. M. Co.'s Polynesien left Aden for Europe on Wednesday, the 21st instant, at 11 p.m.

RAJPUTANA-MALWA RAILWAY.

(Includes the Rajputana, Holkar, Sindhia-Neemuch, Rewari-Ferozepore and Cawnpore-Achnera State Railways. Approximate return of traffic for week ended 10th February, 1894, on 1,674·02 Miles open.

	Coaching Traffic Receipts.	Merchandise and Mineral Traffic Receipts.	Other Earnings [estimated.]	Total Earnings.
	Rs.	Rs.	Rs.	Rs.
Total traffic for the week	1,39,000	3,99,000	4,000	5,42,000
Or per mile of Railway	83	238	3	324
For previous 5 weeks of half-year	6,77,000	17,71,000	20,000	24,68,000
Total for 6 weeks	8,16,000	21,70,000	24,000	30,10,000
Comparison. Total for corresponding week of previous year	1,31,873	3,72,122	6,041	5,10,036
Per mile of Ry do.	79	222	4	305
Total to corresponding date do.	7,70,913	21,56,845	31,460	29,59,218

Increase for the week..........Rs. 31,964
Do. to date .... " 50,782

DOMESTIC OCCURRENCES.

[THE CHARGE FOR NOTIFYING A DOMESTIC OCCURRENCE IS TWO RUPEES. THE ANNOUNCEMENT MUST BE AUTHENTICATED.]

OTHER PRESIDENCIES.

BIRTHS.

COSBY—March 15, at Trivandrum, the wife of W T A Cosby of a daughter.

CUMINE—March 3, at Bareilly, the wife of the Rev R A Cumine, Chaplain, of a daughter.

DALLAS—March 2, at Lucknow, the wife of Captain A G Dallas, 16th Lancers, of a son.

DAWES—March 9, at Quilon, the wife of Captain W M Dawes, 28th M I, of a son.

DEANE—March 8, at Peshawar, the wife of Major G W Deane, 1 th Bengal Lancers, of a daughter (still-born).

MAYNARD—March 15, at Gooboor Estate, Koppa, the wife of Walsham H Maynard, of a daughter.

WILLIAMS—March 8, at Lucknow, the wife of C A L Williams, of a daughter.

WILLIAMS—March 9, at Dholpur, the wife of J R Williams, of a son.

MARRIAGES.

CRESSWELL—BICKLE—March 14, at St George's Cathedral, Madras, by the Ven Archdeacon W Weston Elwes, Walter Neve Cresswell, of Bombay, to Helen Louisa, youngest daughter of George Bickle, Registrar, University of Madras, and late Inspector of Schools, Madras.

GRINNOL—GIRLING—March 12, at St Peter's Church, Fort William, O H R Grinnol, of the Office, Acott, Genl. Military Department, second son of the late J W Grinnol, of the Telegraph Department, to A F Taunton, widow of the late G Taunton, Q M G Office, and eldest daughter of W Girling, Assistant Engineer, P W D, Bengal.

PHIPPS—KING—March 14, at St. Stephen's Church, Bandora, by the Rev. C. E. C. de Coetlogon, William Phipps, eldest son of G. Phipps, Esq., "Misgrove" Mumbles, Swansea, to Isabella Mary, younger daughter of Alfred King, G. I. P. R., Bombay.

YOUNG—HILLS—March 7, at St Mary's Church, Quetta, by the Rev E J Ward, Chaplain, Henry Alfred Young, Royal Artillery, to Ellen Maude, eldest daughter of Capt C Hills, 2nd Battalion, Royal Dublin Fusiliers.

DEATHS.

BEACHWOOD—At Dum-Dum Station Hospital, of pleurisy Clemence Eleanor Beachwood, the dearly-loved daughter of the late Senior Apothecary T T Beachwood.

LISSENBURG—March 19, at his residence, Popham's Broadway, Madras, Major Daniel Lissenburg, Retired List, aged 73 years.

CLARKSON—March 12, at Coonoor, John Gorham Clarkson, son of the late Rev Thomas Clarkson, of Barford, England, aged 69; and at the same place, on the 15th of the same moth, Christiana Augusta Clarkson, widow of the above, aged 57.

DENEHY—March 8, at Lucknow, of chronic Bright's disease, Kate, the dearly loved wife of Patrick Denehy, P W D, N-W Irrigation, aged 42 years, 5 months and 16 days.

JENKINS—March 14, at Inverness, Scotland, Robert Palmer Jenkins, eldest son of Major-General C V Jenkins, late Bengal Staff Corps, aged 40 years.

LANE—March 11, at Dilkhusha, Marion Chrystal, wife of Surgeon-Captain Cecil A Lane, Army Medical Staff.

PILCHER—March 11, at Sea, Mary, the wife of Surgeon-Colonel J G Pilcher.

VENKATA REDDI—March 15, at Pamdurti, Penukonda Taluk, Anantapur District, Madras, Pamdurti Venkata Reddi, Reddi of Pamdurti, aged 35 years.

SINGLETON February 28, at Lausanne, Adare Corbet Singleton, elder daughter of the late Col. F. C. Singleton, C. ., Bombay Staff Corps, aged 17 years.

QUIGLEY—March 8, at Murree, quite suddenly of acute bronchitis, Kate Elizabeth Quigley, the dearly beloved and eldest child of Mr and Mrs Quigley, Punjab Police, Delhi, aged 12 years and 3 months.

WINTLE March 14, at the Presidency General Hospital, Charles Macdonald Wintle, Bengal Police, son of the late Major-General E Wintle, B S C, aged 40.

WILLMOTT—March 12, at Tindivanam, South Arcot District, of valvular disease of the heart, Edward Horton Willmott, Retired Sergeant Major, late of Balliguda and Russelcondah in Ganjam, and St. Thomas' Mount, aged 67 years.

The Bombay Gazette

FRIDAY, MARCH 23, 1894.

THE Financial Statement for 1894-95 was published yesterday, and we give it *in extenso* in our present issue. Mr. Westland's Budget for the coming year is avowedly intended to tide over a period of transition by temporary measures, which cannot be repeated. A good deal of the interest of the statement has been forestalled by Mr. Westland's *resumé* of the situation when submitting the Tariff Bill to the Supreme Council, on the 10th of March. The Finance Minister then declared that a year hence it would be necessary to re-consider the position, and to take measures based upon a more definite knowledge of the conditions upon which the future financial position will rest. On the whole the situation is somewhat more favourable than was anticipated. The deficit, which was estimated at three crores and a half, has been reduced by retrenchment and by increments of revenue to rather less than three crores. There is good ground for calculating upon an increase of revenue in the coming year under several heads. The increase, however, will be partly counterbalanced by a further decline of the opium revenue. The deficit of the year 1892-93, which was estimated at Rx. 1,081,900, was found, when the accounts were finally made up, to be only Rx. 833,412. The improvement was due to small increments of revenue and a diminution of expenditure. In one respect that year was more fortunate than that upon which we are about to enter is likely to be. The exchange during the year averaged nearly 1s. 3d., and the Council Bills sold at that rate was £16,532,215. The revised estimates of 1893-94 showed an improvement under Land Revenue of Rx. 299,600 and under Railway Revenue of Rx. 487,500 Against these satisfactory items must be placed the falling of in the Opium Revenue Rx. 650,300 and in the Salt Revenue Rx. 60,800. The salt receipts are expected to recover in the ensuing year, the deficiency being in part due to short collections in February and March. But no improvement is expected under the head of Opium Revenue; on the contrary, provision is made in the estimates for a further fall of Rx. 300,800. What this means may be understood from the fact that the lowest return from opium for years past has been little under eight crores, while in the present year it is not more than Rx. 6,694,400 and next year a crore less. The price of opium, which was until recently Rs. 1,250 per chest, has fallen to Rs. 1,095 per chest, with a downward tendency. The average for the ensuing year is estimated at Rs. 1,070. The anti-opiumists will doubtless rejoice at this outlook, and regard it as a judgment. The only crumb of consolation to be found under this head is the unlooked for economy in the Royal Commission on Opium. The cost in India is expected to be Rx. 20,000 and in England £1,500, in all £21,500, of which the Indian revenues will pay half. The moderation in the expenditure, Mr. Westland states, is for the most part due to the fact that none of the Commissioners—except the officer of the Government of India placed on the Commission—required or received any remuneration for their services, they having one and all determined that their laborious task should cost as little as possible to the people of India. The cost, such as it is, should be defrayed by the anti-opium societies, whose misrepresentations rendered it necessary to appoint a Commission to place the facts beyond doubt.

The Estimates for 1894-95 are based on the actuals of the current year. The Land Revenue, which this year has touched the highest figure ever known, twenty-five and a half crores, is estimated to give a further increase of Rx. 211,300. The Salt Revenue is expected to yield Rx. 283,000 more than the receipts of the current year. After allowing for a further fall of thirty lakhs in opium, there will be a net increase of Rx. 191,900. If to this be added an increase of Rx. 201,900 under the head of Railways, and under Irrigation Rx. 144,200, and an increase under other heads of Rx. 191,900, there will after making allowance for sixteen lakhs, no longer received from the mints which are now closed we have a further increase of revenue amounting to Rx. 3,72,600. On the other hand, retrenchments have been effected in several directions, notably in Public Works. There is a considerable decrease of expenditure on buildings and roads and military works. Every new work upon the civil side, to which the Government was not actually committed, has been cut out. The English expenditure is £13,500 less than that of last year—an improvement which is notable in view of the increase of interest on temporary borrowings. There has been a considerable saving in military stores, the provision of breech-loading guns for the batteries and Lee Metfords for the infantry being now nearly complete. The expenditure on special defence works which have been completed ceases. A good deal more might be done in the direction of curtailing these military charges but it is satisfactory to find that at length there is some symptom of economy under the head of "English Expenditure." The death of Maharaja Dhuleep Singh has saved Rx. 12,600 to the State under the head of territorial pensions. The net result is that the deficit of three and a-half crores with which the Government were threatened in 1894-95 was reduced to three crores. This deficit is reduced in the Estimates for the coming year to Rx. 301,900. It is claimed that this result, satisfactory so far as it goes, will be accomplished by stringent economy in expenditure by the temporary appropriation of the famine grant amounting to Rx. 1,076,200 by contributions from Provincial Governments amounting to forty lakhs, and the imposition of import duties estimated to yield a net return of Rx. 1,140,000. Apart from new taxation Government looks forward to a substantial increase in the ordinary revenue, with the exception of opium, which appears in the Budget Estimates at Rx. 4,138,300, a reduction of nearly a crore on the estimates for the present year. The rate of exchange is taken at 1s. 2d., which it is sincerely hoped will not prove too high. It compares badly with the miserable 1s. 2¼d. in the Budget Estimates of the current year. Under the head of Exchange the additional loss will be Rx. 1,371,500. Even the exchange compensation allowances, heavy as they are, fall considerably short of this further sum, which disappears in the vortex of exchange. The allowances amount to Rx 1,030,300, of which more than one-fourth is borne by the Provincial Budgets.

The financial programme for the coming year is pithily summarised as one of retrenchment and vigilance, to tide over a transition period. The Secretary of State who sold little more than nine millions worth of Council Bills this year instead of the sixteen millions he intended to sell, is next year to sell to the amount of £17,000,000, and will besides raise temporary loans of £8,300,000. Six millions of these sterling loans will, however, be used to pay off other loans borrowed this year. It follows then that Mr. Fowler will have £19,300,000 to dispose of during the year 1894-95. But the Secretary of State reserves to himself full liberty to vary the amounts either of bills or of loans as circumstances render expedient. As to the closing balances in the treasuries in India on the 31st March, 1895, they will amount to nearly twenty-two crores. With this large accumulation it will not be necessary to issue any public loan in India during the coming year. Should Government, however reserve the right to vary their intention if it be found necessary to do so Mr. Westland is careful to avoid committing himself to any forecast of the course of silver and the value of the rupee in 1894-95. He mentions incidentally that when silver in the first week of March fell to twenty-seven pence per ounce, the silver value of the rupee was about 10½d. The currency legislation of June last alone prevented the rupee following silver to that depth. The Finance Minister has so often been told that silver has touched bottom and yet seen it sink lower, that he hesitates to believe that finality has been reached even at twenty-seven pence. He does not agree with those who think that if the Government were to open the mints the country would benefit by enhancing the value of silver. He rightly considers that the value of the metal can only be raised by the actual absorption of a considerable share of the world's supply of silver. He holds that if the opening of the mints is to enhance the value of silver it can do so only by a process which involves the depreciation of the value of the rupee whence it seems to him that no enhancement in the value of silver by the re-opening of the mints could be of any advantage to us—a fact which is indeed self-evident Mr. Westland not unreasonably concludes that even those who do not believe in the ultimate success of the currency legislation of last June can not deny that it has enabled us to escape an immediate disaster. Had the rupee fallen to 10½d. in the first week of the present month four or five crores would have been added to the present deficit, and it is as well to bear in mind that India would have to bear at least four crores additional taxation. That would certainly have been a disaster, and a disaster of the greatest magnitude equivalent to the addition of a hundred crores to the public debt of India. The Finance Minister points out to those who believe that the only way out of the difficulty is by bimetallism, that they are several steps nearer its realization now that the rest of the world has ceased to rely on India's consent to bear the main portion of the burden of silver depreciation. That is really the one element of hope in the present situation.

THE new Premier in the confession of faith which he recently made to a Liberal meeting declared that he adhered to the principles laid down by Mr. Gladstone in his last speech in the Commons, with reference to the House of Lords. It might appear from this that Lord Rosebery has become a convers to Mr. Gladstone's view that the time has come when as the late Premier expressed, the question between the two Houses will have to be brought to an issue. It would perhaps be more correct to say that Mr. Gladstone has been brought round to the views expressed with remarkable energy by Lord Rosebery four years ago. In February 1890 his Lordship published in Scotland an article on the House of Lords, in which he dwelt on the disastrous effects on the veto of that House on Liberal legislation. In this article he said, amongst other things to the same effect—"You may send up a Bill for Irish Home Rule from the House of Common by a majority of 200 if you please. It will so far as frail humanity can predict, be rejected by a majority of some 500 in the House of Lords. This would be the case," he proceeded, "not merely with Home Rule, but in all probability with every other Liberal measure." Having remarked bitterly on the apathy of the Liberal party to this danger—"to which so far as I know hardly a Liberal thinks it worth while to pay any attention,"—he went on to say that a remedy must be found for, "if reform be not accepted somehow, willingly or unwilling we must face revolution." Lord Rosebery, however, did not like Mr. John Burns' proposal to dispense with a Second Chamber. His idea is to replace the hereditary House of Lords by an elective chamber.

IN view of present developments it is interesting to see how Lord Rosebery four years ago proposed to reconstitute the House which he then as now denounced as an anomaly constituting a danger to the country. Here is his plan. "There are considerations which point to the probability of a reconstituted Second Chamber being not a nuisance, but a useful element in the Constitution. We do not, indeed, want two parallel Houses of Commons, but it is not difficult to imagine a body which would be valuable as representing a different constituency, and a different duration. The House of Commons is elected by a suffrage, which, if not completely manhood suffrage, is at any rate not far removed from it; and for a period nominally indeed seven years, but which may by political casualty be shortened, as in the case of the last Parliament, to some eight months. Now this fickle existence is at least an inconvenience when coupled with the eternity of its yoke-fellow. Suppose we could establish a body independent of dissolutions, which would last for a fixed term of, say, seven years, and which would be elected by, say municipalities and county councils, we should have an estate not like the House of Lords indiscriminatingly hereditary; not like the House of Lords, independent of popular suffrage and popular will; not like the House of Lords, a corporation close, save to the "open sesame" of a Minister, who, in commanding peers, is by no means able to consider merit or capacity as the foremost qualifications; not like the House of Lords, composed of involuntary, inevitable, and therefore irresponsible legislators for the term of their natural lives; but a Chamber dependent on the people, chosen by responsible bodies, and of a certain though limited duration." If the Prime Minister has introduced a Bill into the House of Commons to give effect to this scheme, he might as that House is at present constituted pass it. But what would be its reception in the House of Lords?

MR. GLADSTONE'S declaration that the "conflict" between the House of Lords and the House of Commons will at an early date necessitate a conclusive judgment of the country as the first pronouncement of any weight on the Liberal side which may be regarded as an indication of an approaching dissolution Is would be rash to assume even from this utterance that a dissolution will take place in July as the *Times* asserts the Radicals to believe. There are good electoral reasons why a Liberal Government should prefer to appeal to the country in the early part of the year rather than in summer or autumn. Owing to the predominant number of working class electors in the Liberal and Radical ranks the number of removals is far greater amongst them than is the case amongst the Conservative villa population. Every removal, as the Registration law now stands, disqualifies the voter, until he has his name placed upon the register, as resident in his new domicile. It is calculated that the Liberals are ten per cent. stronger in voting power in the earlier part of the year than in the later. Since the present spring is passing without a dissolution, it is tactically to the advantage of the Government to wait till next spring to appeal to the country. Nothing has happened to appreciably diminish the Liberal majority in the House of Commons, which has enabled them to hold office for a year and a-half. Besides the Newcastle programme has not yet been placed in its completeness before the Parliament. Until the House of Lords has been invited to choose between accepting or rejecting a Registration Bill, the Welsh Disestablishment Bill, the Evicted Tenants' Bill, and some others, the chance of obtaining a good *casus belli* against the Upper House are not exhausted. The probability is that—barring the unforseen—there will be no dissolution this year.

MUCH progress is being made in the Central Provinces in the matter of Municipal Administration, though there has been no increase in the number of municipalities—indeed one of the two found it impossible to meet its engagements and has been abolished. But those which are in existence have shown a fuller appreciation of their responsibilities. Rules in regard to the erection of new buildings have been adopted by most Municipalities, and in these and other administrative matters the smaller Municipal bodies are profiting by the example and experience of the larger Corporation. The spirit of emulation which has been manifested is being officially encouraged, and with a view to its development, to facilitate comparison between town and town, and to provide a book of reference on the subject a Municipal Manual has just been compiled in the Secretriat, and issued to all districts. During the past official year the Local Fund Audit system has been introduced, and the inspection memoranda furnished by the Examiners of Local Fund Accounts have been of much assistance in correcting the irregularities which their examinations of the accounts of Municipalities have shown to exist. Much remains to be learnt in the Municipalities dealt with, as indeed is the case in most in this country, as to the benefit of a discriminate distribution of work. Mr. Woodburn, the Chief Commissioner, in reviewing the reports, considers it prudent to read Municipalities a little homily on this subject, observing that like other local bodies Municipal Committees frequently need to be reminded of the advantages of the division of labour and of the definition of individual responsibility. Every Municipality in the entire Provinces with the exception of Jubbulpore has an official President, Mr. Stanyon, a local barrister, quite an exceptional man from a Municipal point of view, its President, and the Chief Commissioner, speaks highly of the tact and energy. In some of the Municipalities the value of sanitation is being more widely recognised, but in others work is said to have been somewhat apathetically done. It is found that when funds are limited the interest taken by the members in the work of the towns is correspondingly limited, but, soliloquises the Chief Commissioner who stands *in loco parentis* to the whole of them, the treatment of opportune encouragement is better than the treatment of rebuke.

THE Behar Branch of the Lady Dufferin's Fund has long been awake to the duties of its position, but has only just seen its way to practical effort in the way of establishing a hospital for Amraoti. We are glad to hear from Mr. Chinoy, the local secretary, that it has been decided to appoint a lady doctor and staff of assistants. But this can only be done with the aid of a small grant from provincial funds, which the Resident has been pleased to allow Colonel Mackenzie has been careful to warn the local branch of the responsibility of their position, declaring as regards the future that much, if not everything, will depend on the qualifications and character of the lady first selected as doctor The Central Committee, adds the local secretary, is aware that there is much prejudice, founded partly on ignorance, partly on baseless fear, to be locally overcome, therefore it is of moment that the lady chosen apart from being medically qualified should be one possessed of judgment, discretion, and tact, of wide sympathies with native ladies and women, and of a patient and forbearing disposition. She must, if a European or Eurasian, be above attempting to influence religious opinions. Her value will be greatly enhanced if she should be able to speak to the women in hospital in Urdu. In fact to extend her usefulness in the city and to obtain private practice, which she will be permitted to undertake, provided that her duties to the institution are not neglected, it will be essential for the lady in charge, if she does not on joining know any vernacular to learn either Urdu or Marathi. If a native lady, of the qualifications mentioned, of sufficient knowledge of the world and character, and of an age to stand alone, could be found, perhaps she would best help the local branch to attain what it aims at in founding the institution now about to be started. Therefore the Behar people propose endeavouring to secure the services of a lady doctor in Bombay.

IN consequence of Good Friday being observed as a holiday, there will be no issue of the *Bombay Gazette* to-morrow, (Saturday.)

IT is notified in yesterday's *Bombay Government Gazette* that the market rate of exchange for the first quarter of 1894-95 has been fixed at 1s. 2 3/8d., the percentage of salary admissable on account of exchange compensation allowance in that quarter being Rs. 12-9-9.

THE affairs of the West of India Turf Club, writes the *Madras Mail*, are in such chaos that a favourable opportunity has presented itself for the general amalgamation under one Turf Club of India. We are glad to find that this opinion is shared by others of our contemporaries. We do not know what opposition may be experienced in Bombay against the proposed union; but in Madras, so far from there being any likelihood of strong opposition, we believe that it will be very much the other way, for however opinions may differ regarding the local administration of racing, there is a very general agreement that India needs one Turf Club, and one alone. This "two Kings of Brentford on one throne" system, that now prevails, does not work well, and it is most advisable that an endeavour be made to bring the control of the whole of the Indian turf under one management. Whoever undertakes the task may, we think, reckon on the support of the majority of racing men in Southern India.

AN Army Order, issued yesterday, directs that the 1st Loyal North Lancashire Regiment will detail a Guard of Honour of 100 rank and file, with band and regimental colours, under the command of a captain, to parade at the Victoria Terminus, in review order (summer clothing) on Saturday next, at 1-45 o'clock p.m., to receive his Excellency the Governor on his departure for Kolhapur at 2 p.m. (local time). His Excellency will be received with a general salute, and a salute of 17 guns will be fired from the saluting battery at 2 p. m. The District Staff, Heads of Departments, and all officers will attend.

THE civil authorities report that cholera is prevalent at Marol (4 miles from Santa Cruz).

MR. C. E. G. CRAWFORD, I.C.S., is appointed to act as Judge and Sessions Judge, Thana, during the absence of Mr. H. F. Aston, I.C.S., whose services are placed at the disposal of the Government of India. Mr. A. S. Moriarity, C.S., will act as Judge and Sessions Judge, Rutnagiri, in place of Mr. Crawford.

MR. F. L. CHARLES, Collector of Belgaum, is allowed furlough for one year, from 15th May next. Mr. W. W. Drew, acting Collector of Rutnagiri, is allowed furlough for six months, with effect from 5th May next.

SURGEON-MAJOR D. C. DAVIDSON is appointed to act as Professor of Surgery and Clinical and Operative Surgery, Grant Medical College, during the absence of Surgeon-Major W. K. Hatch.

H. M.'s steamer Cossack, under the command of Captain Fishery, sailed yesterday morning for Trincomalee.

H. M.'s Troopship Serapis will sail on the 27th instant for England with details.

THE Redistribution Bill, adopted by the Swedish Parliament, modifies the Constitution in respect to the composition of the two Chambers. The First Chamber will for the future consist of 150 members, instead of 148, while in the Second Chamber the number of members is increased from 228 to 230.

TELEGRAMS.

[REUTER'S TELEGRAMS.]

THE COTTON DUTIES QUESTION.

LONDON, MARCH 21.

The following is the full text of the question asked by Mr. Macfarlane in the Commons regarding an Excise Duty on Indian Cotton Goods, and Mr. Fowler's reply.

Mr. Macfarlane asked if in the event of the Government of India agreeing to charge an Excise Duty on Cotton Goods manufactured in India, the Secretary of State would assent to charge a corresponding import duty on Cotton Goods imported from the United Kingdom into India.

Mr. Fowler replied that if the Government of India were able to propose a countervailing excise duty on Cotton Goods manufactured in India, it would, in his opinion, remove the serious objection to the imposition of an Import duty, but at present he could only say that such a proposal, if received will receive the careful consideration of Her Majesty's Government.

MR. GLADSTONE'S EYESIGHT.

LONDON, MARCH 22.

The doctors have found that Mr. Gladstone has a cataract in both his eyes, and that one can safely be operated on in three months.

IMPORTANT DECLARATION.

In a letter from Mr. Gladstone to the electors of Midlothian, he says that he will retain his seat, but his attendance at the House will depend on his health.

He is of opinion that the conflict between the Lords and Commons will at an early date necessitate a conclusive judgment from the country.

THE AMERICAN TARIFF ACT.

WASHINGTON, MARCH 22.

After a protracted discussion by the Finance Committee, showing marked divisions among the Democrats, the Tariff Bill has been reported to the Senate with numerous amendments.

THE CHINESE QUESTION IN AMERICA.

The Foreign Committee of the Senate are discussing a new Chinese Treaty, superseding the Exclusion Acts, and permitting the admission of Chinese to the United States under certain restrictions.

THE HON. MR. WESTLAND.

(FROM OUR OWN CORRESPONDENT.)

ALLAHABAD, MARCH 22.

Mr. Westland, Finance Minister, will probably remain in Calcutta until the end of the first week of April, and then he will proceed direct to Simla.

THE ANGLO-CHINESE BOUNDARY COMMISSION.

The Anglo-Chinese Delimitation Commission, for defining the Eastern boundaries of Upper Burma will not assemble until the next cold weather.

PROVISIONING OF GILGIT.

It is practically settled that the annual provisioning of Gilgit will be carried on by the Kashmir route again this hot weather, though possibly some supplies for Chilas may be sent up the Khagan Valley.

THE AFGHAN BOUNDARY COMMISSION.

Details regarding the Afghan officials and their escorts, told off to meet the British demarcation officers next month, on the North-Western frontier, have not yet been received, but it is understood that the Amir's preparations for the work are now completed.

THE BURMA RUBY MINES.

The Report by the Chief Commissioner of Burma on the Ruby Mines have been forwarded to the Government of India. Major Patton Bethune, who as the representative of the Company, has been examining the working of the Mines during the last four months, has arrived in Calcutta with the object of submitting certain proposals to the Government.

BOMBAY ARMY ORDERS.

(FROM OUR OWN CORRESPONDENT.)

POONA, MARCH 22.

H. E. the Commander-in-Chief has been pleased to make the following appointments :—

No. 6 Bombay Native Mountain Battery.—Lieutenant Baldwin, senior subaltern, to officiate as Commandant, during the absence of Captain Smith, Commandant, on furlough.

6th Bombay Cavalry.—Major Monteith, 2nd-in-Command, to be Commandant, vice Lieutenant-Colonel Lucas, deceased.

Bombay Sappers and Miners.—2nd-Lieutenant Forge, to be company officer, with effect from 17th February, vice Lieutenant Hildebrand, transferred.

Colaba Depot.—Major Moss, 1st Worcestershire Regiment, to be Commandant, vice Lieutenant-Colonel Birch, Lancashire Fusiliers, vacated, on promotion.

Lieutenant Iremonger, 2nd Durham Light Infantry, to be Staff Officer, vice Lieutenant Cashel.

2nd Yorkshire Light Infantry.—The undermentioned Officers, of the Unattached List, having completed one year's duty with a British regiment, are appointed to the Native regiments as specified :—2nd-Lieutenant Methven and 2nd-Lieutenant Hewlett to 2nd Bombay Lancers, as officiating squadron officers.

With reference to Army Order No. 135, of 1892, Lieutenant DeV. Stokes, 2nd Royal Lancaster Regiment, is permitted to retain the appointment of Commandant of the Purandhar Sanitarium, until further orders.

Surgeon-Captain Holyoake is transferred from general duty, Mhow District, to general duty, Bombay and Deesa Districts.

Surgeon-Captain Melville, ordered from England on a fresh tour, is posted to general duty, Mhow District.

Surgeon-Lieutenant Read, on arrival from England, is posted to general duty, Aden District.

Under instructions from Army Head-Quarters, India, Surgeon-Major Morris is transferred to the Bengal Presidency, and is directed to proceed to Peshawar.

The undermentioned officer of the Medical Staff, expected from England for duty in India, has been posted to the Bombay Command :—

Surgeon-Captain Wills, in succession to Surgeon-Major Willings.

Major Wislie, 2nd Durham Light Infantry, is permitted to proceed to England in anticipation of promotion, on half-pay, to a Lieutenant-Colonelcy.

The undermentioned Officers have been granted leave of absence by his Royal Highness the Commander-in-Chief:—1st Worcester Regiment, Captain Wilkie, to remain in England, from 24th February to 8th August, on medical certificate, in extension.

1st Leinster Regiment.—Captain Huddack, to remain in England, from 18th March to 8th August, 1894, on medical certificate, in extension.

Yorkshire Light Infantry.—Lieutenant-Dondall, to retain in England, from 17th March to 16th June, on medical certificate, in extension.

The undermentioned Officer has been granted leave of absence :—Royal Artillery—Lieutenant Curtis, 47th Field Battery, to England, from 1st April to 31st December, on private affairs.

The leave granted to Lieutenant Jones, 2nd Durham Light Infantry, in Army Order No. 72, of 1894, is hereby cancelled at his own request.

That portion of Army Order No. 2142, of 16th March, referring to 2nd-Lieutenant Haynes, No. 2 Company, Western Division, Royal Artillery, is cancelled.

THE VICEREGAL COUNCIL.

(FROM OUR OWN CORRESPONDENT.)

CALCUTTA, MARCH 22.

At to-day's sitting of the Viceregal Council the Prisons Bill passed into law.

Sir A. Miller obtained leave to introduce a Bill to amend the Penal Code. Its object was, he said, to repair certain defects in the Code especially in regard to the definition of cheating in such cases as that of the Hongkong Bank. The use of fictitious stamps also being made penal as well as giving false information to the police even when there was no intention to cause injury or annoyance.

Another Bill to amend the Criminal Code was introduced, the object being to revise the judge's fine, and delegate this power to officers who would explain to prisoners in any language understood by them the reasons for the judgment.

The Council then adjourned to Tuesday, but no mention was made of any decision on the Budget, though it is thought some will act on the cotton duties.

THERMOMETER READINGS.

WEDNESDAY NIGHT, MARCH 21.

11 p.m. . . . . 80·6

THURSDAY, MARCH 22.

4 a.m. . . . . 78·1
10 a.m. . . . . 83·4
2 p.m. . . . . 86·2
10 p.m. . . . . 81·3

AT THE SIGN OF THE WEATHERCOCK.

(FROM OUR LADY CORRESPONDENT.)

LONDON, MARCH 7.

ONE must be an out-and-out cynic not to enjoy the sight of the splendid extravagance, which the Royal command to come and be presented at Court calls forth in London. It changes the spirit of the streets. The slow, sullen, monotonous traffic becomes brisk from the contact with aristocratic haste. Carriages with flower-emblazoned, plush and pink silk legged coachmen are flashing in and out in every direction—messenger-boys are flying everywhere with forgotten trifles, and the air is scented with the perfume of gorgeous poses borne by belated florists' assistants. It costs something considerable to get ready this evanescent display of finery.

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Down by the Mall, still stronger evidence that something unusual is going on is shown by the troops of mounted police and the lively crowd of spectators gathered to see the carriages form in line, and to criticise the aristocratic occupants, as they sit like Solomon in all their glory awaiting the moment of their translation to the Royal presence. Who will say it is not as trying a time as any of the whole day for the sensitive *debutante* who has to listen unmoved while in no uncertain or over considerate tone the *vox populi* criticizes her face, her bearing, and her costume, passes its judgment on her merits, and her chances of taking a prize in the matrimonial market?

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Those who are not taking an active part in the pageant, gather meanwhile at the clubs to lunch and gossip over the affair in all its aspects. The rumour that by general desire of those in high places the Royal receptions will not be continued, after this year, is generally believed. The first step in this direction has been the restriction of the presentations at this drawing-room to two hundred. This necessitated early application to the Lord Chamberlain, so that there was plenty of time to investigate the claims of the candidates for the honour of making her Majesty a curtsey, and opportunity to enforce the rules against the traffic in Court presentations.

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These scandalous sales of the right of *entree* to the Royal presence were the talk of the Albemarle Club members around their comfortable little lunch tables on the day of the drawing-room. When impecunious and disreputable aristocrats make a business of presenting the daughters of Tom, Jack, Harry, or Brother Jonathan for a monetary consideration, the ceremony becomes a farce, in which neither respectable commoners nor respectable aristocrats care to take part. So the general conclusion is that the sooner the possibility of such a breach of decency occurring is put out of the question the better for all parties. It will not prevent her Majesty showing her favour to any particular man or woman who deserves recognition, but it will prevent her being obliged to receive a class of people whose only passport to Court is their brazen snobbery and push.

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The dresses of the last Court function were altogether unusually magnificent. Moire antique, velvet, brocade, lace, everything that is rich and handsome can be introduced in the present elaborately splendid fashions. The only danger is that the wearer, if not equally important looking, is likely to be overlooked. Trains at the present moment are suspended from the shoulders instead of the less graceful attachment at the waist. A tall woman looks very imposing under the circumstances; a little woman, on the contrary, suffers diminution—in fact it absorbs her altogether.

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Debutantes' dresses were of many sorts—the favour to fashion being that with many gores outlined with pearl tinsel or beaded trimming. The double skirt—that is the drapery just touching the end of the dress at the sides, but raised to show the contrast of material at the front is also popular. But it looks most effective when there is a contrast of colour as well as material. A beautiful costume was of brocaded tan-and-gold, lined with gold, the skirt being of plain golden silk, showing an underskirt of the brocade. Another very elegant dress was of petunia velvet and pale peach blossom silk intermingled, so that the velvet was lightened here and there by flashes of the silk, introduced as lining to the revers and shoulder capes, as well as to the train.

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A novel combination of colour was very cleverly managed in another dress. The train was rich purple, the rest a cold blue—the tints of the purple iris, reproduced with admirable exactness and brought together in harmony by a thin line of gold. The harsh contrast of black and white, which has been lately so favoured by Parisians, had its supporters also—in some cases the effect being striking and pleasant; in others, notably a black trained, white gowned lady, decidedly magpieish and objectionable.

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For morning costumes black alpaca, figured and spotted, has been re-introduced. An excellent material for hard wear in dusty weather, it is at the same time a most unmanageable stuff to deal with, as nothing seems to go well as trimming or accompaniment to it. Grey and pepper-and-salt tweeds are also being shown for spring costumes. Made up with a semi-fitting coat and a fancy waistcoat, they look very smart and are most serviceable. A number of waistcoats of various patterns, and a variety of smart little ties can be worn with the same costume; or if waistcoats are not becoming, the changes can be rung through a series of pretty silk blouses. White shirt-front and collar, and a visible inch or so of white cuff are considered essentials with the waistcoat.

⁂

Covert coats, or something similar in style and colour, are coming in again. The new styles have very wide revers, full sleeves, and are in fact a new fashion except in name and use. The new mantles are very florid and over-trimmed. Except in black they are intolerable with their multiplicity of frills, capes, revers, all accentuated with heavy beading velvet, or both.

⁂

Parisians promise us geraniums as the flower of the summer millinery, and cerise as the prevailing colour. It is not a very fascinating novelty—nor is it even a novelty. Since the world began I suppose there have been people who thought their costume only wanted a touch of crimson to make it perfect. It has been the colour adopted by the widow, too muddy-complexioned for mauve, when her time of mourning was over. It has been the resource of the maid-of-all-works tired also of black livery, and it is the adopted uniform of schools. Unless the crimson of the future is more deftly handled than the crimson of the past, we have no welcome for it.

⁂

Very pleasant colours in flax or grasscloth material have been brought out for summer washing costumes. Some are embroidered with spots or flowers half-way up the skirt, but the prettiest are perfectly plain, the tints varying from yellow to darkest olive-green and light to dark mauves and blues.

⁂

Bonnets are very simple and smart at the same time. The Dutch shape, which fits close to the head, is the most popular; but a kind of Marie Stuart coif with a point on the forehead seems to be more generally becoming. The trimming is usually a rich double bow of moire ribbon or velvet, a spray of strangely-assorted flowers, for instance, black roses with green leaves, and narrow moire or velvet strings.

⁂

Hats are only worn by young girls making calls, bonnets being considered the fittest for ladies of settled age. Veils are again put on over the hat and bonnet, the necessary fulness being gathered in front by a little ornamental pin or brooch. Russian nets with chenille spots still hold their ground, though other varieties appear from time to time. It is not every one who can afford to play fast-and-loose with her complexion in the matter of fancy veils—the effect of some white spots on black and black spots on white being simply awful—suggesting some unpleasant disease.

⁂

Neapolitan bows for the neck are the latest development of the boa, for they have taken the place of the boa most effectually since their appearance, though they are not half so soft or becoming. Indeed, stiff moire ribbon sashes ended with a frill of deep lace, white or ecru could not be expected to suit every one, the large, hard bow being very trying even to a soft pretty face.

⁂

A new hat in tan-coloured straw, turned down in a scoop shape at the sides, is likely to be the hat of the season for country or seaside wear. A pair of piquantly set up bows and pins, and a spray of roses, are the trimming best suited to the shape, which, if not well furnished, looks poor and fly-away.

A STORM of almost unprecedented severity raged in Utah for many days early in the month. Mountain lions, coyotes, and other wild animals were driven from the mountains by the snow, and were prowling about the streets of the city in large numbers. Two mountain lions killed a horse within the city limits, and another trotted through the residental part of the town. A couple of hunters killed a mountain lion in the city, which measured 9ft. in length, and weighed 800lb.

THE very spot where the disaster occurred a week or two ago to our troops and sailors on the West Coast of Africa is thus described in a book on the Ashantee war, published twenty years ago, and written by Colonel Rogers, late staff officer in Manchester :—"The path lay through an extensive plain, in parts wooded thickly and in others covered with very high grass, completely shutting out the view. After riding along in file at a brisk rate for some hours, we were suddenly confronted by an armed party of Marabonts returning to town for ammunition. So silently had they approached that we found ourselves surrounded without knowing we had passed into the midst of the band, for the front of their columns had disappeared into the close cover to allow us to enter, and thus, had we been enemies, we would have fared badly indeed."

TABLE TALK.

[BY WALTER BESANT.]

LONDON, MARCH 2.

"ALMOST," said the Agnostic, reading of the Anarchist's death; "almost," he repeated slowly, "hath this event persuaded me to be a Christian." It was a perfectly natural thing to say, because the event had in it every note of what we used to call the Judgment of God. It was swift; it was sudden; it was terrible; and it was deserved. Twice in recent years has this sudden retribution fallen upon those human demons who seek to compass the destruction of the innocent and the helpless—once when the dynamiters were blown to pieces with their own dynamite under London Bridge; once again, when this wretched creature fell, a mangled mass of torn and agonising flesh, slowly dying in tortures inexpressible, the victim of his own wickedness. The punishment which has fallen on other bomb throwers and dynamiters—on the man who murdered the Czar, the men who tried to wreck the Tower, the man who threw the bomb in the French Chamber—does not so much strike the imagination; it was effected by the slow process of the law. But these men, trying to kill others, were themselves struck down as by lightning, and killed by the same cruel pains as they designed for others. Why—fifty years ago—from every pulpit, from every newspaper, from every household in the land we should have heard one and the same cry, "Verily, this is the Right Hand of GOD."

There will certainly be more trouble of this kind. As I have already pointed out, if you give mankind a new weapon of mischief, easy to handle, certain to destroy and kill wherever it explodes, easy to carry, easy to hide, there will be some, everywhere, who will not be able to resist the temptation of playing with it. When the lucifer match was invented, and at no risk, at no expense, with the greatest ease, a hayrick or a barn could be set on fire, there was burning of havricks and of barns. People have long since ceased to regard the lucifer match as a weapon. They have left off thinking what mischief may be done with it. In a little time they will cease to regard this stuff—what is it?—chlorate of something—as an effective weapon against their supposed enemies. It is not education, as some maintain, which produces the manufacturer and thrower of explosive bombs. Millions are educated who do not go off in this direction. It is crankiness, a formidable disease, which always prevents the sufferer from seeing the proportions of things, and sometimes prevents him from seeing the reality of things. The "crank" will have to be recognised officially, and that before long, as a dangerous person. We shall arrest him, get physicians to examine and report upon him, keep him in gentle confinement; he shall have his tobacco and other alleviations; he shall be allowed to read, if he pleases, even those very books on which his crankiness is fed and nourished; but he shall not be let loose on the world; he shall be allowed to write books inspired by the most mischievous crankiness, but they will not be given to the world.

Who writes the "Wares of Autolycus" for the *Pall Mall Gazette*? It is a column to which one turns with expectation never disappointed, whatever the subject. One day last week the versatile writer—the internal evidence, as in the Homeric poems, points to one hand and one brain—touched on the boundless field of dinner. When two or three gathered together for discourse on dinner as a Fine Art, their talk is a certain indication of culture or the opposite. Not gourmandise, but delicacy in food belongs to the higher and nobler life. Not that a man should be palate and nothing else, but that whatever he does should be done worthily, thoughtfully, artistically, whether he eats, drinks, plays or hears music, dances, sings, or talks. A man shows his culture as much by his dinners as by the decorations of his house and the ideals of his talk. A dinner must not be too heavy, or too long; nor must it be accompanied by a tasteless profusion of many kinds of wine. Thank Heaven! *That* heresy is gone out. At the same time, to produce no other wine than champagne—a thing now very common—is also a mistake. With this preamble, I venture to copy the model dinner proposed by Autolycus and to recommend it. The *menu* is short. An anchovy salad, *creme soubise* for soup, scalloped oysters, tornedos aux champignons, potato soufflets, a vegetable salad, no sweets, cheese—he recommends Port Salut, which I do not know—and for fruit the Tangerine orange. For wine should be offered a good Sauterne and a light Burgundy. For my own part, and for the sake of the weaker brethren, I would also suggest a little champagne, with claret for those who cannot drink Burgundy. And I venture to think that this is a most artistic little dinner.

The cultivation of taste in everything that belongs to life, especially the social life, is laudable, and should be recommended to every young man. One should be able to distinguish between good and bad in everything. A man who does not care whether his food is well prepared or not, whether it is good or bad, is not likely to care for music, painting, poetry, of any other art. One may discern the true critic, or whom there are few, by the way in which the critical faculty is shown in everything. If he drinks a glass of water it must be good water; he will tell you, if you ask him what constitutes good water, such as freshness, brightness, a certain sparking quality, and so forth. He has standards for everything. He regards the outside of a book as well as the inside. He looks after the little things as well as the big things. If I were an editor in search of a good critical staff I would first invite all candidates to luncheon or to dinner. Those who were careless concerning the things set before them I would reject absolutely. Those who praised or blamed without knowledge I would reject. Those, on the other hand, who showed that they habitually sat as judges and had studied standards, I would, without hesitation, appoint to places on my staff. It is true that now and then a man is so unfortunate as to have no taste. William of Nassau had none; a certain illustrious Dean of our Church, not long deceased, is said to have had none; many instances are on record of unfortunate persons who would eat anything—even flints and brickbats. But it is not recorded that any of these unfortunate persons became critics.

Do you know the story of the man who had two wives and was held blameless? His name was the Count von Gleichen; he was a Thuringian; and it happened early in the thirteenth century. The Count went forth, as was customary, to fight the Saracen, who proved, as too often happened, the better warrior and took him prisoner. Therefore the Count was carried off to the Palace of Noureddin, where he was made a slave and set to cultivate the delicious shallot of Ascalon in the garden of H. R. H. the Cairene Caliph. His good looks and the knowledge that he was a great noble in his own country attracted the attention of a certain Princess, daughter of the Sultan. She heard his simple story; she wept for him; he opened his arms; she wept with him. She offered to effect his escape for him on one condition—that he should marry her. "Alas! Madame"—or your Royal Highness, or your Illustriousness, whatever was the lady's style and title under the rules of the Caliphate—"I cannot," he replied. "At home there languish for me a wife and tender children." "Why," she asked, in maidenly surprise, "what ails the man? As if another wife or two would be any obstacle! Do not the laws of the Prophet (whose name be blessed!) and the customs of the Cairene Caliphate allow a man to have more than one wife?" He yielded; he promised; she was as good as her word; in a few days they embarked together in a ship engaged by herself; and they arrived at Venice in safety. Could—Oh! Christian moralist—could this noble knight desert the Princess to whom he owed his freedom? Never. He repaired to Rome; he laid the case before the Pope. His Holiness, after considering the matter, granted him permission to keep both wives, and to be legally married to both. Which was done, and the story goes on to say that they all lived together in the greatest happiness, the Turkish lady being childless, and loving her sister wife's children as much as if they were her own. I know not whether this Count Gleichen was an ancestor of the Count Gleichen of our time. If so, it is a long-lived family, for the man of the two wives traced his line back to Charlemagne. The story is in Bayle. He says it must be owned that he considers the fact as doubtful. What matter? Are we to give up a good story because it never happened? Certainly not. One must preserve some regard for history.

The reading of "Uncut Leaves" at the Author' Club may be a beginning of something of this kind. These readings have proved a considerable success; the papers have been appreciated; the rooms have been crowded. Yet one feels that if a proposal were to be made that we should get up such a reading, by certain of our own craftsmen, as that mentioned above, there would be in certain quarters an instant attempt made to deride the whole thing. None the less—but we shall see. Meantime—is it modesty, or is it vanity, that would prompt the British author to avoid an appearance on any stage? There is a third reason. I should myself be very unwilling to read in public, because it is humiliating to do, in public, anything that one cannot do well. Now I do not read well.

Do you care to know how your great grandfather amused himself? If so, you may read what follows. On a certain Tuesday night in a certain month of a certain year unnamed, a grand Masquerade was celebrated at the Pantheon. I believe it was that of May 7, 1772, at which Gibbon was present. His name, however, was not of sufficient importance to be mentioned among the Princes and Dukes and noble Lords who were present. The rooms were beautifully decorated for the occasion; great pier glasses lined the walls; there was a profusion of coloured lamps; and there were bands of music. The following is copied from a newspaper of the week. The Masquerade began at eleven. The company, you will see, was mixed, more mixed, indeed, than these extracts show, and the enjoyments of the night lacked nothing:

The dresses of some of the ladies were the richest ever seen. A Miss Rayner was much noticed, not less for the superbness of her habit than from the dignity of her deportment. Her Beauty, Symmetry, Dress, and Demeanour conveyed to the recollection of one who beheld her the following couplet from Pitt's Virgil:

> In flowing Pomp her radiant Robe was seen;
> And all the Goddess sparkled in her Mien.

At one o'clock, the supper rooms being opened, about a thousand masks sat down to a well-arranged cold collation, which was admirably served, with plenty of the best champagne, Burgundy, claret, old hock, Madeira, &c.

Lord L—v, though not so riotous last night as his friend Mr. F—r, supported the character of a very elegant-dressed soldier with great spirit. Capt. T—r was observed to be very solicitous with a beautiful Haymaker; but, being told that she was engaged to a certain gentleman who had lately touched him for a few hundreds, he quitted the chase, and the fair rustic took shelter in the arms of her Orlando. Among the dominoes was a Scotch hairdresser, who discovered himself and his profession by demanding a debt from a nymph. The lady appealed to a swinging Saracen, who kick'd the Tonsor out of the supper room.

Mrs. M—n figured in the character of a Lilliputian Haymaker; but somebody had stolen her rake from her, as Sir Jacky L— did not honour her with his company the whole evening. Miss Dalrymple stalked about, deserted by her beloved Earl of Torpedo. Lady G—r affected the Country Girl, but unfortunately could not even affirm innocence enough to support the character for the evening. Miss Charlotte Sp—n and Mrs. G—n adorned the assembly with a pair of fine expressive faces.

About six o'clock in the morning a large brigade of bucks sallied from the regions below, headed by the illustrious Marquis of L—y, and threatened death and destruction to all the waiters and looking-glasses if they were not instantly supplied with champagne. This being complied with, they set to, hand to fist, till they had deprived themselves of the little understanding they had left, when about ten o'clock a detachment of chairmen was ordered in, who presently cleared the rooms of this lumber.

PASSENGERS BY THE HOMEWARD MAIL.

THE P. and O. Co.'s s. s. Clyde, Capt. J. P. Parfitt, will sail to-morrow for London, Brindisi, Ismailia and Gibraltar with the English mails and the following passengers :—

FOR LONDON.

Mr J P Thomas
Mr [illegible]
Mr Beighton
Mr F A Anderson
Mr W R Crawford
Mr A R Park
Mr and Mrs E L M Eales and 3 children
Mr and Mrs Rundle, child and infant
Mr, Mrs Thomas infant and nurse
Mr Wazur
Mrs Boyd
Colonel and Mrs Hibbert
Captain Tufnell
Mr Miller
Mr Turner
Mrs [illegible] and child
Mr Rutanjee D Dalall
Mr C H Connell
Mrs Mitra and infant
Mrs [illegible] and infant
Colonel and Mrs Reynolds
Mr P Thorsen
Mr Vardy
Mr and Mrs E K Reinold
Mr Crompton
Mrs Arkwright and child
Miss Sitwell
Miss Crompton
Mr Chabby
Mrs Ranthorne and infant
Miss Pennington
Two Messrs Anthony
Surg-Col Graves
Mr and Mrs Hardy and 2 infants
Mr and Mrs Jackson and 2 infants
Mr and Mrs [illegible]
Mr A W Trethewy
Miss Johnson
Mrs [illegible] Tobbert and infant
Mr [illegible] W D n
Mrs Hull
Miss Campion, 4 children and infant
Miss Evans
Mrs Newel
Miss Phillips
Capt H Melville
Mr R A English
Mr Morel and child
Captain and Mrs G P Wyndham and child
Mr Mackenzie
Lieut Jacob
Mrs and Miss Orr

FOR BRINDISI.

Mr M J Howell
Col R J Crawford
Capt H D Merewether
Capt W M Campbell
Capt W Kirk
Dr F I Drury
Capt. Sir John and Lady Jervis White Jervis
Mr and Mrs Temple
Miss Allen and maid
Mr J Green and 2 sons
Maj Bird
Mr Raul Duval
Mr and Mrs Malcolm
Mr W S Sulivan
Mr A C Walker
Mr H E Hubbert
Lieut A Montague
Bishop Thorburn
Mr [illegible]
Mr Newnham
Capt R Tufnell
Mr F S Bone
Mr Claud A Allen
Miss Allen

FOR GIBRALTAR.—Mr L F B Pocas Felcao.
FOR ISMAILIA.—Mr and Mrs Evans.

UNVEILING MR. ALLBLESS'S BUST.

ON Wednesday afternoon, Sir Dinshaw Maneckji Petit., Bart, performed the ceremony of unveiling the bust of the late Mr. Edalji Framji Allbless, at the "Allbless Baug," in the presence of a large and influential gathering of Parsee ladies and gentlemen. A beautiful shamiana was erected in the compound of the building, which was prettily decorated with flags, evergreens, and festoons of flowers for the occasion. The ceremony was preceded by a sermon by Erwad Sheriarjee Bharucha. A number of Parsee girls sang appropriate songs to the accompaniment of a harmonium, and delighted the assembly at intervals. After the sermon was over, Sir Dinshaw Petit was called to the chair, on the motion of Dr. Cowasjee Hormusjee. Khan Bahadur M. C. Murzban, C.I.E., then gave a short biography of the late Mr. Eduljee Framji Allbless, and briefly related the circumstances under which the "Allbless Baug" was built at first, and subsequently extended and placed in its present useful condition by the liberality of the late Mr. Allbless, who had endowed the building for the use of the Parsee community for marriage and other festive occasions. A fund was started sometime ago with a view to perpetuate the memory of Mr. Allbless, and to testify their appreciation of his munificent charity in providing such a long-felt want amongst the Parsees, of a building where religious and other ceremonials could be performed. The subscriptions raised for the purpose amounted to Rs. 4,251, out of which Rs. 1,750 were given to Mr. John Griffiths, of the School of Arts, for executing the bust, and Rs. 1,750 were spent to erect a structure for the bust.

Sir Dinshaw Petit, in unveiling the bust, referred in eloquent terms to the loss sustained by the Parsee community by the death of Mr. Eduljee, whose name was a household word in the Parsee community. He joined in the universal regret of the Parsees at the sad death of Mr. Maneckji Eduljee, son of the late Mr. Eduljee Framjee Allbless. Sir Dinshaw spoke of Khan Bahadur Murzban in very eulogistic terms for taking an active part in the movement of perpetuating the memory of the late Mr. Allbless, and congratulated him on carrying the object to a successful end. Sir Dinshaw then drew up a curtain and unveiled the bust amidst loud cheers. A hearty vote of thanks to Sir Dinshaw terminated the proceedings.

THE LOCAL TRAIN SERVICE.

TO THE EDITOR OF THE "BOMBAY GAZETTE."

SIR,—The local trains that run daily between Colaba and Bandora are crowded specially in the evening on account of the passengers returning home from their daily callings. The first and second class carriages are supplied with sufficient lights, but the third class have only one little flickering light in a corner of each carriage, and frequently no light at all. It is needless to dwell on the inconvenience caused to passengers, not only from this cause but from overcrowding also. The want of light is certainly one of the greatest miseries they have to suffer, and is nothing short of a public scandal. Individual complaints have from time to time been made to the railway authorities, who have not deigned to take the slightest notice of them and thus the evils continue unremedied. I therefore trust that by your powerful aid in publishing this, the attention of the Powers that be, will be drawn to the matter.

A THIRD CLASS PASSENGER.

MILITARY NEWS.

COLONEL E. CUNNINGHAM, Staff Corps, Colonel-on-the-Staff, is permitted to resign his appointment from the 5th of April next.

THE undermentioned Officers are also granted leave out of India, on private affairs, under the Leave Rules for the Staff Corps :—Major F. Stevenson, Second-in-Command, 19th Bombay Infantry; and Captain C. E. Belli-Bivur, 3rd Squadron Commander, 7th Bombay Lancers, for one year.

THE undermentioned Officers have been granted extension of leave :—Lieutenant-Colonel F. H. Jackson, General List Infantry, for six months, on medical certificate; Major J. M. Candy, Indian Staff Corps, for six months, on private affairs; and Lieutenant H. P. E. Parker, Indian Staff Corps, for six months, on medical certificate.

LEAVE of absence has been granted to Sub-Conductor A. Craven (Warrant Officer), Ordnance Department, for one year, on medical certificate; Assistant Commissary and Honorary Lieutenant J. A. Ezechiel, Commissariat Department, for six months. Sub-Conductor W. G. Birks, Ordnance Department, is granted leave for one year, on medical certificate; also Colonel G. E. Erskine, Bombay Cavalry, Commissioner, Kumaon Division, North-West Provinces and Oudh, for one year, on medical cerficate.

LIEUTENANT H. F. JACOB is appointed to act as Political Superintendent, Palanpur, in addition to his own duties, during the absence of Colonel W. A. Salmon, on privilege leave for one month, from 28th instant.

SURGEON-CAPTAIN J. G. HOGEL is appointed to act as Professor of Pathology and Morbid Anatomy, and Curator of the Pathological Museum, Grant Medical College, during the absence of Surgeon-Captain L. F. Childe.

THE total number of deaths registered in Bombay during the week ending 20th March, 1894, was 537, giving a death-rate of 32·01 per annum per thousand, as against 27·14 in the corresponding period of last year, and 31·89 the average over the past five years. Of the total number 144 died from fevers; 16, small-pox; 36, measles; 64, phthisis; 1, leprosy; 33, diseases of the nervous system; 91, affections of the respiratory organs; 5, diarrhœa; 18, dysentery; 31, still-born; 33, old age and debility; 7, accidents and violence. The classified list of deaths shows :—Buddhist or Jain, 32; Brahmin 19; Lingaet, 2; Bhattia, 10; Hindu of other caste, 244; Hindu outcaste, 48; Musalman, 129; Parsee, 28; Jew, 4; Native Christian, 15; Eurasian, 1 European, 4; other and unknown races, 1. The total number of births was 312 as against 217 in the corresponding period of last year, and 245 the average over the past five years.

NEWS OF THE DAY.

THE vacancy caused by the sudden death of Mr. James White, who was on the eve of leaving the Collectorship of Meerut for the Commissionership of Lucknow, will, it is understood, be filled by Mr. J. B. Thomson, Collector of Allahabad, Mr. Percy Gray taking charge at Allahabad when Mr. Thomson goes to Lucknow.

IT is arranged that Colonel Clifford, 2nd Punjab Cavalry, Commanding at Dera Ghazi-Khan, will act as Colonel on the staff at Cawnpore, while Colonel Prinsep is on leave. Colonel Evans is posted to Fyzabad as Colonel on the staff vice Colonel Birch, retired, but will remain at Alahabad as Brigadier-General during Major-General Palmer's absence, Colonel Halliday officiating at Fyzabad.

DR. Bigandet, Roman Catholic Bishop of Ramatha, or southern Burma, one of the most liberal-minded ecclesiastics in India, died at Rangoon on Monday, aged 82, in the 59th year of his ministry. His "Life and Legends of Gautama" is a standard work. Bishop Bigandet was not only one of the most learned Buddhist scholars living, but had a keen appreciation of all that is best and noblest in Buddhism. In his great work he makes no scruple about expressing his admiration, so much so that there is little doubt that if the author were not an exalted ecclesiastic the work would have been placed on the Index Expurgatorius.

THE approaching retirement of Sir Meredyth Plowden will, it is believed at Lahore result in Mr. Justice Rivaz being confirmed in his appointment as Judge of the Chief Court. Mr Rivaz has now been acting as Judge for over four years, and has given very general satisfaction, and it is certainly time he was confirmed in the appointment he has so ably filled. This will occasion a vacancy as Fifth Judge, and there is every likelihood of the appointment being given to a native. Further change is also likely to take place in consequence of Mr. Justice Benton proceeding on furlough at the end of April, when Mr. Channing, Divisional Judge, will act for him.

THE Viceroy intertained the officers of the Presidency Volunteers at dinner in Government House on Monday evening. The various corps were largely represented, practically every officer being present.

THE Right Rev. the Bishop of Madras is confined to his room through indisposition, the result, it is said, of his recent trip to Ellore. Dr. Maitland is in attendance, and it is to be hoped that a short period of rest will restore his Lordship to health.

ONE of the tests of material progress it the consumption of necessary commodities by people. Applying this test to the Central Provinces, in the light of the facts noticed by the Chief Commissioner in his review of the Municipalities for the past year, we gather that the standard of consumption of ghee, oil, cloth, sugar, etc., has been largely exceeded. In fact, so largely has the standard of cloth risen that the committees of Hoshangabad and Raipur have been warned that if the enhanced scale now fixed is exceeded, it may be necessary to revise the Octroi schedule.

GENERAL MANSFIED CLARKE, the Commander-in Chief of Madras, has states a contemporary, recently submitted a minute on the subject of recruiting the Southern Army, in connection with the proposal to form class companies with a view to the eventual formation of class regiments if such be desired. The present plan of recruitment is very rightly condemned. The responsible authorities have hitherto been moving in limited circle, and have in great measure only succeeded in reaching the lower castes. His Excellency is of opinion that the recruiting officers should work in conjunction with the district civil authorities, and he thinks that the higher castes might thus be reached and better fighting material obtained. No doubt this plan is far preferable to the present *modus operandi*, which has served to estrange the better castes from service in the Madras Army. Indeed, it may be said that the high castes in the Southern Presidency have from the very commencement entertained aversion to service in the Madras Army, owing to the large number of low caste men who were allowed to flock into, it and whom the authorities now wish to get rid of. It is difficult however, to say where good fighting material—at any rate in considerable numbers—exists in the Madras Presidency, where the population for over a century have lived in the piping times of peace. Of a total population of 35½ millions, there are 2½ millions of Mahomedans; 14 millions Tamulians; 13½ millions Telugus, while some minor divisions make up the rest.

A CORRESPONDENT writes that "several native firms in Rangoon closed their business immediately after the late sudden fall in exchange, and six more large concerns are said to be calculating the advantages of going through the courts."

A MYSORE correspondent states :—The Mysore Government has just ordered the summary suspension, for one year of the *Mysore, Herald*. The plant and materials of the paper are held under attachment. The editor is forbidden to issue any paper during that period. The allegation is that a dialogue, published on February 24th, was offensive to public feeling.

SIR DENNIS FITZPATRICK returned to Thull on the 19th instant from his visit to the Kurram Valley. At Kurram Fort, on the 14th, Sir Dennis met the leading men of the Valley in durbar, and expressed to them his satisfaction at the progress which had been made in the pacification of the country, and his pleasure to have been able to visit it. As regards a reduction of the land revenue for which they had asked, his Honour said he was not able to recommend this, but that in memory of his visit, and of their hospitality, he would propose a remission of revenue out of the enhanced demand, to be taken at the spring harvest. His Honour also referred to the excellent services rendered by Mr. Merk in restoring peace and order in the Valley. The Turis replied that they felt honoured and proud that his Honour should have visited their country, and they thanked him for what he had said as regards the remission of revenue. They also expressed a wish that Mr. Merk should come back to Kurram on return from leave.

THERE is every reason to believe, says the *Englishman*, that the prompt action of Lord Lansdowne's Government has, for the present at least, stamped out the cow-killing disturbances. For some months past there have been no symptoms of any renewal of the agitation in its more violent form; and but for the publication of intemperate articles in the vernacular press, there is little superficial indication that the question is still a burning one. So long as the issues between the two communities are fought out on paper only, each party may be assured that its case will receive the most patient attention at the hands of Government, and that the ultimate decision will be equally beneficial to both sides.

THE Kashmir State medal for troops of the State which are engaged in the Imperial service is expected out shortly from England. It will bear the Dogra coat-of-arms. Thnew issue of Kashmir postage stamps is also shortly expected from England; but it is hoped that the Indian Post Office will, before long, take over the working of the post both in Jammu and Kashmir.

WE congratulate his Highness the Maharaja of Kashmir, writes the Lahore paper, on his courage in breaking through precedent when he is convinced that it is the right thing to do. He gave and example of this the other day in boldly asserting that he did not mean to recognise the cruel custom by which a Rajput girl, on leaving her father's home for that of her husband is never permitted to return. His decision has soon won the approval of his subjects, and now he has won their further good-will by exercising the functions of Supreme Judge in a case in which the State was claimant, and in which the opposite party appealed to him for justice, which he was not able to obtain elsewhere. The Maharaja determined on hearing the case in person in the presence of his Council, and both he and is brothers are said to have exhibited the keenest interest in the arguments, which they listened to with great patience. By thus assuming the royal prerogative, which is the oldest that kings are deemed to be invested with, namely, that of acting as Supreme Judge in all judcial matters, the Maharaja has inspired much confidence and increased his popularity.

"WE are funny people," writes an Anglo-Indian on leave in England, "in the country. The other day a village near where I live lighted itself with the electric light. The daughter of the mayor of a neighbouring town was invited to switch on the light *before lunch*. But in order to announce to the village that the light was on, a band was stationed, which played 'See the conquering hero comes' at the critical moment. The song, 'Twinkle, twinkle little star,' would have been more appropiate."

AT the Egyptian Hall the day before the mail left John Roberts surpassed all his previous feats on the billiard-table, playing an all-round break of 867. This is just 130 points better than the previous record—needless to say his own—at the spot-barred game. The magnitude of the achievement may best be understood if we recall the fact that less than twenty-one years ago so large a break had not been scored even with the aid of the spot-stroke. Enormous strides have been made, however, since the winter evening in 1873 when the late William Cook—then at the height of his fame—astonished everyone by scoring 936. It was predicted some time ago that before the end of his career John Roberts would make an all-round break of a thousand, and in the light of what he did last night such a performance seems quite within the range of probability.

THE SMOKE NUISANCE IN BOMBAY.

LAST evening, Mr. J. Wallace, C.E., delivered lecture on the "Smoke Nuisance in Bombay," at the Sassoon Mechanics Institute, before a fairly large gathering of European and Native ladies and gentlemen. Mr. H. A. Acworth, Municipal Commissioner, presided as Chairman of the Institute. The chairman having formally introduced Mr. Wallace, called upon him to deliver the lecture.

Mr. Wallace then said—

Travellers crossing Bombay harbour at any season may observe a brown canopy like a thick cloud spread over the town. It disappears at Colaba, the southern end of the island, and is most noticeable in the northern part among the cotton mills. The cloud is composed principally of coal dust, some of it grey, white, or brown in colour, and some of it black. The black dust is unburnt coal and represents waste which is preventible to some extent, while the brown and grey dust consists of burnt particles so small as to be carried away with the burnt gases. All this dust falls to the earth again somewhere, although it may float for days or weeks in the atmosphere. There is other dust in the air of Bombay due to the street traffic and the human and other life of the city, and since the study of dust has become a branch of hygienic science much valuable information has been collected upon the subject. All growth and all decay as well as all labour contribute their quota of dust. The action of heat, light, and moisture produce it continually, and every shooting star that flies across the heaven by day or by night has, by the time it disappears from sight, been burnt into dust which falls by degrees through our atmosphere. It is estimated that twenty million meteorites reach the earth daily. Volcanoes also contribute their share, one of the most recent being that at Krakatoa, a small island in the Eastern Archipelago, which on the 27th August, 1883, threw up a column of dust and vapour to a height which was estimated at twenty miles. This dust was carried to all parts of the world giving rise to beautifully coloured sunsets and various other phenomena. By means of an instrument which he calles the Dust Counter Mr. Aitken has been able to observe extraordinary differences in the number of solid particles suspended in the air, not only in different places at the same time, but in the same place at different times. Mr. Aitken has shown that the air in Dumfries at 10 a.m. contained 11,000 particles per cubic centimeter (⅝" nearly) while next morning there were only 325. This difference may be explained by the effect of the wind or of rain. At the top of Ben Nevis, the highest mountain in Great Britain, no dust was found in the air, while in the city of Paris 210,000 particles were found in one cubic centimeter. A series of observations in Bombay would probably furnish us wide a variety of relative impurities as might be found anywhere. The top of the Rajabhai Tower, the interior of the High Court in Session, the Small Causes Court, the Gaiety Theatre during a performance, the Circus, the best and the worst Hospital, Frere Road, and a selection of cotton mills, workshops, churches and dwellings would form a representative series. These observations, repeated during the dry and the rainy season, and by night and day, would provide a very valuable addition to our knowledge of how to live in health. They would very probably result in a new classification of the town by districts according to atmospheric purity, and they would certainly turn the minds of all thinking people to the question of the systematic ventilation or our closely crowded dwellings by means of air, taken at a height from the ground chosen by actual experiment for its freedom from dust particles. Smoke is not only a visible evidence of imperfect combustion in the soot it deposits, it also indicates the escape of unburnt or partially burnt gases which may involve a monetary loss, a public nuisance, or both. The coal that is used in Bombay is generally burnt with the aid of a chimney which is not merely used to carry off the gases of combustion: it has an equally important duty in causing a much more rapid current to pass through the coal on the grate than would go without a chimney. Thus a greater quantity of fuel may be burnt in a limited space such as that of a boiler furnace. This system is the result of experience which shows that there is less loss of heat when fuel is burnt in a limited space, than if it were burnt in double or treble the space, when the object is to raise steam.

THE ECONOMICAL USE OF COAL.

There never was a time in the history of Bombay when the economical use of coal had so much interest as it has at the present moment. Profits were never so low in our great cotton industry, and economy in in every direction is imperative. It is true that owing to the very much greater price of coal in Bombay than in Lancashire the engines and boilers of our Presidency are generally in a higher state of efficiency than at home, yet there is still room for improvement especially in the manner of using the coal. It is only necessary to look at the forest of tall chimneys to the north of the city in order to be satisfied by the amount of black smoke coming from them that fuel is being wasted, and that the object of the millowner in purchasing a first-class engine is being partially frustrated by a careless stoker. There is really now-a-days more saving to be effected by careful stoking than by further refinements of the steam-engine. As matters stand the man in charge of the engine may do everything possible to get all the power out of the steam, while the stoker may more than neutralise the efforts of his chief by careless firing. Stoking is laborious and dirty work, and the stoker is generally ignorant of nearly all the science of combustion. Still there are good and bad stokers, and the best way to train one is to give him an interest in the economies he effects. It is a common thing in England to allow a certain amount of coal per week to the fireman and to buy back at a fixed price all he saves. As an interest in the operations of the mill has been found to be a very acceptable stimulus to agents, it will doubtless be equally effective with stokers, provided it is based and maintained so as to interest the ordinary rate, for a good stroker by one-third. A few months ago a great deal was said and written about wholesale reforms and economies in mill management to meet the period of severe depression into which the trade had entered. So far very little has been recorded of progress in this direction. The energies of reformers have been absorbed in endless discussion regarding the Bombay-Japan line of steamers and the freights to China and Japan. All this goes to indicate that the Bombay mill-owners still look upon their business from its commercial aspect only, while the industrial knowledge of it is as far off as ever. This state of things is all very well while profits are large and trade is flourishing, but to-day the man who would undertake the management of a cotton factory on the strength of a knowledge of buying and selling alone had better make up his mind for financial disaster. The economical use of coal means burning it with the smallest amount of smoke, and to do this involves a good deal of knowledge of the material and of its behaviour in the furnace. First of all the buyer should know how much heat there is in it, and this may be learnt from analysis. The analysis must not however, be made at the colliery: that would be of no use in Bombay. Many weeks or even months may elapse from the mining of coal until it is burnt at our factories, and in the meantime much of its heat-giving power may have disappeared. Already Japanese, Bengal, and English coal are competing together in Bombay. We may shortly expect Chinese coal of which there are several excellent varieties and the question for the Bombay manufacture is "what is the calorific or heat giving value of these coals when delivered here and at what rate do they deteriorate while awaiting consumption." This deterioration is much more rapid here than in colder countries.

THE PROPER DRAUGHT FOR FUEL.

Having got the best value for his money the manufacturer has next to find out what are the best conditions of draught, of firebars, of grate area, also the thickness to which the fuel must be laid in the fire in order to ensure the best results. If the fuel could be put in continuously like a jet of oil and the draught adjusted to suit it, combustion would be perfect, and here would be no smoke. Firing by hand does not admit of this, and each time the door is opened some unnecessary cold air gets in. The draught in the chimney depends on the temperature of the gases in it, and a knowledge of the condition of the draught is a very useful guide to the stoker in carrying out his work. An instrument for this purpose is on the table. It consists of a glass syphon inclined at a low angle and charged with coloured water. When one branch of the syphon is connected by a pipe to a chimney the current producing a partial vacuum causes the water to move in the syphon, and the distance apart of the surface of water in the branches is a measure of the draught. The instrument will measure the two-thousandth of an inch of depth of water which corresponds to the pressure of a current of air moving at the rate of one mile as hour nearly. When the instrument is placed within reach of the stoker he can see at all times the influence of his work upon the draught in the chimney and can thus regulate his labour in a manner that was before impossible. The movement of the water in the gauge will be projected on a screen in a magnified form. Among consumers of coal this substance is gradually being estimated by its heat-giving power expressed in Heat Units just as gold quartz or any other ore is estimated by the percentage of metal it contains. Thirteen thousand Units of Heat per pound was found by the British Admiralty to be the average of 97 different sorts of English coal fresh from the mine. This coal when it reaches Bombay has a less value, and no buyer really knows exactly how his advantage lies in buying any of the various kinds now selling here unless he has before him this analysis made locally. Even the report on its use in his boilers cannot be taken as conclusive, for the furnace may not be properly arranged for any particular coal. The fireman may not understand its peculiarities. And there is a factor in the problem know by the name of Backshish which is capable of upsetting the most careful calculation as to what might be expected from a new variety of coal—if it should happen to be present. Nothing else than a properly made analysis of his coal will make the buyer sure of what he is about, and the analysis should be repeated as often as there is any question as to quality or deterioration. The Bombay coal user should not be content to make as little smoke as the English manufacturer. The same reason that causes him to have on an average, better engines and boilers should decide him to produce less smoke than is allowed at home. The reason is that it will pay.

CUTCHRA FURNACES.

The smoke and the smells from rubbish furnaces have of last attracted much attention and the discussion in India, and as their value depends a good deal upon the completeness with which they destroy the waste matter put in them, we may with profit, devote a little time to the consideration of this work. We all know what burning rubbish, in a garden means. When the mali has more waste vegetable matter accumulated than he knows what to do with, he makes a heap and burns it with the utmost amount of smoke that it is possible to produce. It is very rare to see any flame about his fire, and if it should appear he would heap it over with leaves. Burning rubbish on a large scale is not likely to be welcomed by the public at large whose experiences are limited to the doings of the mali. Improved conservancy resulting from a better knowledge of the laws of health has resulted in the collection and removal of continually increasing quantities of waste matter from towns in India until in the larger cities, Bombay for example, the quantity removed by carts alone amounts to 3,34,500 tons per annum or 900 tons per day. Much of this material, if not removed immediately, would decompose and be injurious to the public health. It is not worth the cost of cartage, and as it can no longer be deposited with safety near the town the means to reduce the cost of getting rid of it have become a very serious financial question for the Municipality. In the dry season this rubbish or cutchra when burnt is reduced to about ten or fifteen per cent. of ashes, while in the wet weather when it contains as much as 60 per cent. of water a load of 8 cwt. would only contain 259 pounds of rubbish mixed with 537 pounds of water. One hundred loads of dry cutchra would in wet weather become 250 loads, and if the roads were bad the loads might have to be further sub-divided, involving additional cost for removal. The residual ash from burnt cutchra is perfectly harmless, and some of it is used as a deodoriser upon offensive material, but to reduce it to ashes without a nuisance is by no means an easy matter. When 100 pounds of cutchra contains only forty pounds of combustible matter to sixty pounds of water, it is not in the best state for burning, for much of it is so soft that it lies closely together and excludes the air. If it were as spongy as dry hay the sixty pounds of water could easily be evaporated by the forty pounds of rubbish even if it contained a fair quantity of earthy matter, but this tendency to lie close is a great drawback and has taxed the ingenuity of many inventors. When wet cutchra is burnt, all the water must be evaporated before the combustible matter will take fire, for the water when changed into steam carries away the heat that would otherwise burn the fuel. With the steam there will go organic vapours having a very offensive smell, and unless these vapours are heated to a temperature much above that of boiling water they will escape unconsumed and provide subject for complaint. If these vapours get away unconsumed from the burning fuel, they begin to cool, and in order to burn them they will require to be heated again and mixed with a proper amount of air. This involves something very like a second furnace. The second furnace has been successfully applied to rubbish of unusually difficult composition by Mr. Jones at Ealing. We must also remember that in order to maintain good draught in a tall chimney, sufficient to pull the requisite quantity of air through the fuel, the temperature in the chimney must be maintained at from 480° to 550° Fahrenheit, and if this heat is sacrificed for any purpose the aid of a fan will be required to maintain the current. Some inventors have used a fan in this way with very good effect. Others have aimed at effecting the destruction of everything with the aid of one fire by making all the vapours from the drying refuse pass near the hottest part of the fire on their way to the chimney. It has so frequently been stated that the repulsive vapours that rise from heated cutchra cannot be destroyed by heat that you will doubtless be interested in seeing the operation performed in a manner, let me say, which will not incommode the audience. I have here sewage water warranted by our Health Officer, Dr. Weir, and although it has not been for ten years in bottle it is quite mature enough to establish my proposition that the vapours can be burnt. It is thus satisfactory to know that the complete destruction of the foulest sewage vapours is possible by the aid of fire, but we need not go so far as to say that the products of combustion even become wholesome under any conditions, nor need we believe that any furnace either burning coal or cutchra can be continuously fired in such a way as to produce no smell whatever. If the products of combustion were quite harmless our mill chimneys might be cut down to one-half of their height, but if the quantity of material burnt per day is large, a chimney of proportionate height is needed to lift the gases high enough to be thoroughly diluted with the surrounding air. This is the result of a good many years of experience in England where rubbish furnaces are now in general use. Strict precautions are also necessary to prevent any accumulation of refuse about the furnace beyond what is required for immediate use, and the capacity of the furnace has to be carefully ascertained, so that it may not be overloaded to the extent of interfering with proper combustion. In remote suburbs of large towns and in the neighbourhood of small communities tall chimney is neither possible financially, nor is it necessary for small furnaces which alone come within the means of the people have already been found to give very satisfactory results. The choice lies between depositing waste matter on the surface of the ground or burning it in such a manner as shall come within regulations which may be easily defined and understood.

SMOKY LAMPS.

The smoke from oil lamps and stoves arises from the escape, in a solid form, of some of the carbon of which the oil is partly composed. Kerosine oil and cocoanut or other lamp oils are composed principally of hydrogen and carbon, but there is much more carbon in the mineral than in the vegetable oil. Mineral oil requires, therefore, a stronger draught than any other kind, and for that reason it is generally burnt in a lamp with a chimney which by means of the draught brings more air to the flame than would come to an open flame. Many of you may have observed that the more air a flame receives the whiter the light becomes, up to a certain point, when a strong draught would begin to cool the flame and to interfere with combustion. Reducing the air supply causes the flame to become redder and to smoke, when the carbon, which ought to become white hot, and give light escapes along with other unburnt vapours in the form which is so familiar to you all. When the air supply is reduced, the volume of the flame increases in size, as if in search of air. The temperature of the flame decreases at the same time, and the heat is not sufficient at the edges to burn the carbon which begins to escape. This may be caused by turning up the wick until the air entering at the bottom of the chimney is not sufficient to burn the oil vapour coming from the wick. The smoking flame may at once be made brightly luminous by putting an additional length of tube on the chimney which by increasing the draught brings in more air. This you may observe in the lamp before you. Very much more depends upon the lamp than upon the quality of the oil for producing a good light, and if this truth were better known in India there would be much less trouble with lamps. Mineral oils are classified by their weight *per gollon*, as compared with water which weighs 10 lbs. at a temperature of 60 degrees. The best lamp oils are very uniform in quality while the cheap kind contains a mixture of light and heavy qualities. Light oil rise more readily to the wick than heavy ones, so at first the cheap oils may burn well, and after a while the residue may give a bad light. This same residue put in a really good lamp will give a good light. It often happens that lamps with a circular wick begin to burn badly after a period of excellent work. This is frequently caused by the neglect of servants, who allow the air supply within to be choked with cinder from the wick. A bit of hollow bamboo or other tube applied at the proper place will allow the cinder to be blown out with a puff of air. Bad wicks are another source of trouble. If they are made of waste cotton of very short staple they char much more readily than wicks of better quality. Among circular wicked lamps those with a central air tube passing right through them are equal to anything I have seen. Lamps, unlike human beings, have no caprices. If they burn well they are in good order; if they burn badly there is certainly a very good reason for it. A knowledge of how to clean and trim a lamp is one of the most valuable accomplishments. It is easily acquired and is summed up in a very few words. You must understand the construction of the burner. You must know by actual practice how to fit a wick into its place, and to be able to say if it is right or defective. The trimming must be done with sharp scissors at first and afterwards with a small stiff brush which will remove the cinder from the wick. No circular wick is properly trimmed unless the flame is uniform in height all round. The length of the chimney may perhaps be altered with advantage in case of trouble, but those who study lamps should be sure of the pattern of chimney that they use, as the mixture of chimneys is no uncommon occurrence in Indian houses. Public lighting with kerosine has not been generally a success, although it is better than that which we previously had from cocoanut oil. A lamp and a lantern ought to be considered as part of the same apparatus. They should be designed for each other. In Bombay we may see lanterns which were designed to hold gas lights, fitted with kerosine lamps of the most inferior construction, which were designed to burn in a building. Shut up in the lantern, of which the atmosphere is soon heated, the kerosine is warmed and begin to rise too rapidly in the wick. The flame begins to smoke and to obscure the glass of the lantern, and the unthinking portion of the public begin to declare kerosine lighting a failure and to call out for some other system. There are so many towns in India that will for a long time to come be obliged to use kerosine, that the subject deserves better attention at the hands of municipalities. A few careful observations on the temperature within the lantern, and especially that of the oil in the lamp reservoir, would furnish some very useful data upon which to base an enquiry. The present lecture has been dealing with the same problem under three different aspects. The complete destruction of combustible matter by the means of heat and atmospheric air is effected in each case by the application of external heat from a match, which changes a small portion of the matter to be burnt into a mixture of gas and vapour. The mixture ignites, producing additional heat and carries on the process to the required extent. In each case also the heat has its maximum and minimum limit. If there is to much incombustible matter or too much water mixed with the material to be burnt an addition of good fuel will be necessary to produce the heat required for complete combustion. If, on the other hand, too much fuel is burnt per hour in a given space the material of the furnace will suffer, firebars will be destroyed, and no corresponding advantage will be obtained. Even in lamps of the larger kind the temperature of the flames may be such as to injure the interior surface of the chimney and the metal of the burner. Finally, when the fuel and the heat have been brought together a sufficient amount of air must be brought in contact with the resulting vapours, and the "Smoke Nuisance" becomes at once impossible.

On the motion of Dr. Blaney, a hearty vote of thanks was accorded to the lecturer as well as the chairman. The proceedings then terminated.

THE Duke of Westminster has sold the Cliveden estate to Mr. William Waldorf Astor, the American millionaire, and the average Londoner has every reason to exclaim "More's the pity." For, under the Duke, the beautiful woods and grounds were opened to the public, and, in summer-time especially, were freely patronised by toilers from the big city; but now the edict has gone forth, and where the old wooden fences and hedge-rows were in keeping with the sylvan surroundings huge brick walls are to be erected, while entrance from the riverside is only to be gained by surmounting a sharp iron fence. It looks as if the new owner wants to go down to posterity as Mr. "Walled-off" Astor.

PURE PERSONABLTIES.

Mr. and Mrs. Gladstone recently went to Mr. Percy Wood's studio in Queen Anne-street to see the newly-finished bust of Sir Andrew Clark. This is a 'speaking likeness,' and it must have been gratifying to Mr. Wood to hear Mr. Gladstones praise, particularly as the sculptor has done the work entirely from photographs. The great physician's greater patient with his old world courtesy observed: 'It is painful to see a likeness of an old friend. but especially painful when the likeness is so happy.

In the pleasant studio are other recently finished works—busts of Professor Tyndall and Sir George Elliot, for both of which Mr. Wood had death masks. The artist was greatly aided in the case of Tyndall by the scientists devoted wife and her sister, Lady Tollemache, and by Professor Huxley. Whilst Sir Andrew Clark appears in his robes as President of the Royal College of Physicians, Professor Tyndalls shoulders bear the robe of the Oxford D.C.L. Hard by these busts is a statuette of Surgeon Parke, which gained the warm praise of Mr. and Mrs. Stanley, who were present to meet Mr. Gladstone, Dr. Stephen McKenzie, Mr. Melton Prior and others, and fresh from the foundry gleamed a bust of the world famous Cavendish. Mr. Gladstone examined everything eagerly as is his wont, and seemed to those present in first rate health.

Mr. Henry Irving, whose interest in the pantomime at the Lyceum is not merely a friendly one, has written to Mr. Oscar Barret to say that, after reading the accounts of Cinderella in the London papers, he should like to see it. He will, however, be denied this gratification, for the pantomime will have been transported in its entirety to New York by the time Mr. Irving returns to London. Mr. Oscar Barrett's success has been so encouraging that he has already, taking time by the forelock, arranged for the production of another pantomime in London at the end of the year. It is already settled, we belive, that such an entertainment shall be given at the Adelphi when Christmas comes again.

Cannon Wilberforce does not expect to take up his residence at Westminster till the middle of the summer. Should another vacancy occur in the Chapter he would be called into residence earlier. The rectory of St. John the Evangelist is attached to the canonry, and Canon Wilberforce will by no means be set free from parochical work. He will, in fact, exchange a large and poor parish for a larger and a poorer one, and he anticipates that the organisation of his newparish will prevent him from doing very much "out" work for some time.

Mr. Arthur Hardinge, who succeeds the late Sir Gerald Portal as Agent-General at Zanzibar, is an able and very rising diplomatist, and has been in the service of the Foreign Office for some thirteen years. His first appointment was as third secretary at Madrid, whence he was transferred, after acting as Lord Salisbury's precis writer during the troublesome period of 1885-86, to St. Petersburg. Here he acted as private secretary to Sir R. Morier, a post for which his intimate knowledge of the Russian language peculiarly fitted him. For a short time he performed the duties of Charge.d' Affaires during his chief's absence.

In 1888 Mr. Hardinge was appointed to Constantinople and afterwards to Bucharest, where his acquiantance with the Turkish language stood him in good stead. He was chosen to accompany the Czarewitch to India in 1891, and after his return was sent to asist Lord Cromer in Cairo, where he has acted as Agent-General during Lord Cromer s vacation. Mr. Hardinge is an excellent linguist, and during his stay in Egypt he made himself master of Arabic. He was a Balliol man. and is a Fellow of All Souls.

There is sad news from the Vatican. Peter's pence are beginning to run low; the supply has been decreasing, and the decrease continues. They have even been obliged to have recourse to the Pope's private fortune to meet demands from time to time. The expenses of the Vatican are heavy, amounting to about £14,000 a month, and many of the Cardinals are poor. Cardinal Serafini died a wealthy man; but then he came of a wealthy family, and it was his boast that his revenues as a Cardinal went all in charity. The drop in Peter's pence is due, no doubt, partly to the prevalent distress; but partly also to the special defection of the French revenue. This is to some extent attributable to political causes; the Popes private treasury, cannot, of course, sustain too many inroads upon it.

There is a revival of the rumour as to the retirement of Lord Coleridge, and the consequent speculation as to who would fill the post of Solicitor-General caused by making Sir Charles Russell Lord Chief Justice, and Sir John Rigby Attorney General. Mr. Haldane's name has been mentioned, but as the Chancery side would be already represented in the Attorney General, it is more likely that Mr. R. T. Reid or Mr. Lockwood would be selected.

Thus plaintively and humorously does Miss Willard, the Temperance lecturer describe her condition when, at the age of sixteen, her mother decided that she must now begin to be a woman. The extract is from her own diary, kept from the age of ten:—"My back hair is twisted up like a corkscrew; I carry eighteen hairpins; my head aches miserably; my feet are entangled in the skirt of my hateful new gown. I can never jump over a fence again as long as I live. As for chasing the sheep down in the [illegible] it is out of the question, and to climb [illegible] in the big burrock would [illegible] beyond repair. Altogether, I [illegible] my occupation's gone."

[illegible] Leitner, of Woking, editor of the Orien[illegible] is surely one of the most "polyglot of [illegible] it might be said as of Goldsmiths [illegible]

[illegible] and still the wonder grew
[illegible] head could carry all he knew.

[illegible] which we have compiled from Lan[illegible] the languages or dialects in, or concerning [illegible] the Doctor has written works:—Arabic [illegible] Basque, Breton, Burishki or Khajuna Dard Languages, English, French, Gaelic, German, Greek, Hungarian, Hebrew, Irish, Icelandic, Italian Kafiri, Kashmiri, Latin, Magadhi, Pali (Ariano), Portuguese, Persian, Romaic, Romani, Spanish, Sindhi, Sharada, Turkish, Urdu, Wakhi, Welsh Zingari. In addition to these, Dr. Leitner has a knowledge of Sanskrit, Dutch, Russian, Hindi, Panjabi, Pushtu, and various dialects of Turki and Tibetan. Is there a language or dialect on the face of the earth that the doctor does not know?

Lord Dunraven has definitely decided to give up, all idea of racing the Valkyrie in American waters this summer. He has given orders, we understand, to his representative in New York to so inform the American yacht clubs, in order to prevent disappointment at the local regattas in which it was expected the British yacht would have taken part. A crew will be sent from England to bring her home, and she is expected to arrive in this country in time to sail in the Clyde matches. The syndicate which owns the Vigilant, the yacht which so successfully defend ed the America Cup, have settled not to bring her out this season. She will therefore remain in dry dock till the summer of 1895.

The report that Lord Dunraven and Lord Wolverton are building a seventy-footer to go over to American this year is erroneous. Whatever may be their intention in the future, it is obvious that there would be nothing gained by sending a new vessel across the Atlantic in the summer to try conclusions for the America Cup next year. It is, however, possible that a challenge may emanate from these two sportsmen for 1895; but in that case it would be sent from the Royal Yacht Squadron, and not by any individual member.

The Princess of Wales has consented to allow her name to appear as patroness, at the head of the Ladies' Committee for the management of the exhibition entitled Fair Women to be held at the Grafton Galleries during the coming season. This committee of ladies already includes the Duchesses of Devonshire and Portland, the Marchionesses of Salisbury, Bristol and Granby, the Countesses of Wharncliffe and Radnor, and Lady Iveagh, Lady Hothfield, Lady Wantage, Lady Middleton, Lady Cecil Scott-Montagu, Mrs. Astor, and Mrs. Croft.

Some little surprise was created by the fluency of the speech in Dutch which Lord Reay delivered at the annual dinner of the Dutch Society in London. The ex-Governor of Bombay, Lord-Lieutenant of Roxburghshire, and some time Rector of St. Andrew's University, has made himself so thoroughly at home in England that people forget he is a Dutchman. It was not until 1876, when he was thirty seven years of age, that he resumed the nationality abandoned by his forefathers a couple of centuries before. Sir Donald Mackay, the first Baron Reay had to take refuge on the Continent owing to his support of Charles I.'s cause, and his grandson Æneas, entering the service of Holland attained high military distinction.

The third generation of Æneas's descendants received the barony of Ophemert, and the second Baron Mackay d'Ophemert, Minister of State and Vice-President of the Dutch Privy Council succeeded to the Scotch peerage as tenth Lord Reay a few months before his death. The present peer is his son and it was in the India Office of the Netherlands that he gained his earliest experience of Eastern affairs.

The silvers kettledrums which the Queen had just presented to herPrussian regiment (1st Dragoon Guards) is by no mean her Majesty's first gifts. When she was made its honorary chief in return for the rank of Admiral of the Fleet conferred upon the Emperor on the occasion of his visit to Osborne in 1889, the Queen presented the officer's mess with a very handsome service of silver plate; and, later on, her portrait was also added to the picture-gallery of the regiment. It may be mentioned that, as a special distinction, the Emperor ordered the Queens intitials (V.I.R.) to be embroidered on the epaulettes of officers and men; and when the Kaiser came to Windsor on the occasion of his State visit, the Queen herself wore the colours and insignia of her Prussian regiment.

The Albert Medal, which the Prince of Wales presented recently to Sir John Bennet Lawes and Sir J. Henry Gilbert, was founded by the Society of Arts in 1864, to reward distinguished merit in promoting arts, manufactures, or commerce. Agriculture was apparently not included originally, but it is for distinguished services to scientific agriculture that this honour has now been awarded. The medal has been conferred on many of the most notable men of science, engineers, and inventors in America and on the Continent, as well as in this country. There is another Albert Medal, which is intended to reward heroic acts in saving life.

Ever since the competitive long distance ride between Berlin and Vienna, single achievements of the kind have become very common in Germany; and in order to encourage such feats the Emperor has offered an annual challenge cup to the cavalry officer in each of the twenty army corps constituting the Imperial army, for the best distance ride of the kind, combined with the performance of re[illegible] work. In this way his Majesty hopes to promote the best interests of the cavalry arm.

Barnay is a Hungarian Jew but that does not prevent him from being most popular as an actor that is a man with the Emperor who is never slow to recognise and reward merit, irrespective of race or creed. His style is [illegible] but so was Kean's; and among all his art treasures perhaps the [illegible] is a gold medal that was presented to him on the occasion of his jubilee by his

JACK KNOWLES' FORTY FRIENDS.

A friend in need is a friend indeed, says the old saw. Quite so. Fair weather friends are plentiful enough, goodness knows; the kind that drop in on you, talk to you, bother you, and borrow things from you; the kind that never bring back that five shillings, but ask for five more "just to make it ten," that breed of friends, I say, are as thick as flies over a sugar bowl. But the sort who stick by you when you are down on your luck, who put their shoulders against your cartwheels at a nasty spot in the road —why, you want to hunt for "them" with spectacles and a lantern. Yet, after all, such friends do exist, and forty of them turned up, without any hunting when Mr. Knowles needed them badly. How it happened he tells us in the following statement.

I, Jonathan Knowles, Lotton Fen, near Ramsey Hunts, do solemnly and sincerely declare as follows:—I was always a strong healthy man up to April, 1889, when I began to feel ill. At first I felt dull, low-spirited and had no energy. I had a poor appetite and for days and days could eat nothing. What I did eat laid like lead on my chest. I had a gnawing, sinking feeling at the pit of the stomach, and was constantly sick, vomiting up a green fluid. At times the heaving and straining was so great that blood came up. My hands and feet were always cold, and clammy sweats used to break out all over me. I never felt warm even when I sat before the fire. Next a hacking dry cough, with severe pains at my chest and lungs, began to trouble me, and my breathing became short and hurried. I soon got so weak that I had to give up my work, for I could only walk a few yards without stopping to take my breath. The cough and shortness of breath got gradually worse and worse, and I began to lose flesh rapidly. At first a doctor from Ramsey came to see me, he gave me medicines and cod liver oil, but held out no hope of my getting better, and after attending me three months he recommended me to go to the hospital. I got a recommendation from my master, Mr. David Corney, Wellington House, St. Mary's, and went to the Peterborough Infirmary. I had to be taken in a trap to the railway station, such was my weak state. The doctors at the Infirmary had me stripped and sounded my lungs, and said one of my lungs was almost gone, and that I was in a consumption. They gave me medicines, also cod liver oil, but nothing did me any good. After being under their care and treatment for three months I was discharged as incurable. My wife and relations now lost all hope of my ever getting well again, and everyone who saw me looked upon me as being in a decline. My cheeks had sunk and I had wasted away until I was only a shadow of my former self, you could even see the sinews through my flesh. I was nothing but skin and bone, having lost three stone in weight. I got up every day but had to sit in an arm chair all day long. I could only move a few yards and that with the aid of a stick. In this half dead, half alive state I continued for nearly two years, and was looked upon as doomed. During the latter part my wife did not think I should live from one week to another, and friends who came to see me used to say, "Poor Jack will never come out alive again." In December, 1890, when I was at my worst a neighbour of mine, Mrs. King, True Briton Inn, told me of a medicine called Mother Siegel's Curative Syrup and gave me half a bottle of it. I had no faith in anything doing me any good but I took it. Having been so long out of work I could not get money for more of the Syrup. So strongly were my friends convinced that the medicine would do me good that a subscription was started and "over 40 people" subscribed to enable me to get a further supply. Mrs. King got the Syrup from Mr. J. Freeman, Chemist, Ramsey, and kept me supplied with it. After I had taken three bottles of the Syrup I felt benefit. I kept on with the medicine and gradually got stronger and stronger, and got back to my work. Of course it took a long time before I properly got up my strength. I can do now any kind of work, and feel so strong that I often walk 14 miles a day for which I thank God and Mother Seigel's Syrup. Every one in the district is astonished at my recovery. I tell them all that Seigel's Syrup has brought me back to life. I wish others to know of what has done so much for me, and I give permission to the Proprietors of the medicine to make what use they think fit of this statement; and I make this solemn declaration conscientiously believing the same to be true. By virtue of the Statutory Declaration Act 1835 (Will. IV. c. 62.)

Subscribed and declared at Peterboro,' in the County of Northampton this 29th day of January, 1892, before me,
(Signed) L. J. Deacon, "A Commissioner to administer Oaths in the Supreme Court of Judicature in England."

(Signed) JONATHAN KNOWLES.

You take notice of course that Mr. Knowles makes a solemn legal declaration to the truth of his remarkable story. It is so full of suggestive facts that I could write a book about it. But there is no time nor room now to do that. The points to remember are these:—If the doctors thought "Poor Jack" had consumption they were mistaken. The fact that he got well shows he had no consumption. A man who can now walk 14 miles a day has got two good lungs. Doctors have no business to make such blunders and scare patients out of all courage and hope. But there! Ignorance is ignorance, no matter where you run across it. What ailed Mr. Knowles was indigestion and dyspepsia—nothing else. The cough and loss of flesh were symptoms of that, not of the destruction of lung substance. Next, keep bearing in mind that all our common maladies signify that our machinery for digesting food is put of order. It is so when it doesn't look so, the same as when it does.

That is the secret of the sucess of Mother Seigel's Syrup. It cleanses the cistern and the pipes and then the water of life runs clear and sweet. Those 40 sensible friends believed in that.

Mr. J. Knowles is a very respectable hardworking man. He is a farm labourer and has a small allotment of land which he cultivates. The persons who subscribed to get him the Syrup are principally farm labourers and famers residing in the district of Ramsey. The case is well known to all the people round about where Knowles lives. Mrs. Knowles, in speaking of her husband's long illness, stated that she never for one moment expected his recovery. She could see him gradually dwindling away and herself and children could not take their meals for tears when they saw the dreadful condition Mr. Knowles was in, for they expected losing him every week.

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Translation of letter from Fiji.

The Letter of Jonathan to Mr. Dunsford.

"My Friend.—I write to you to-day to tell you about my illness. I love you very much to-day because of the medicine you gave to me. Three months I was very ill, truly, because of my leg I could not plant yams, I could not go fishing. I could not eat or sleep; but now I am quite well again. It is truly a wonderful medicine. I beg you, Mr. Dunsford, give me one more bottle, as the month of boils is near.

"Preparation Day (Saturday), Bua, Vanual Levu."

Explanation of above Letter.

"In Fiji, at certain times of the year, both the European residents and the natives themselves break out in boils, which, if not immediately seen to, not infrequently develop into terrible running sores. At those times I can conscientiously assert that I know of no better medicine than 'Clarke's Blood Mixture,' which I have used with unfailing success both among my white and black neighbours. The enclosed letter from 'Jonathan,' a Christianised Fijian, speaks for itself. For three months he had been almost a cripple, and yet one of your large bottles completely set him up. In ordinary cases even a less quanantity will effect a cure.—I am, dear Sir, yours faithfully,

"T. EDGCUMBE DUNSFORD.

45, Leicester-square, London, W.C.,
"21 June, 1892."

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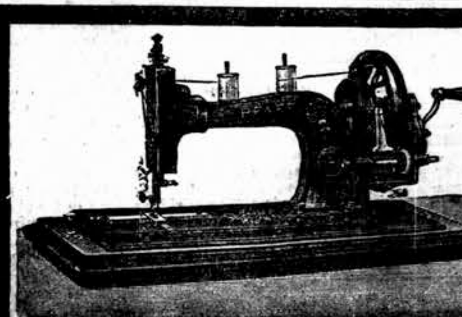

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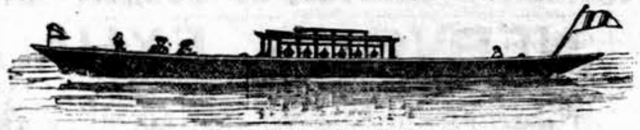

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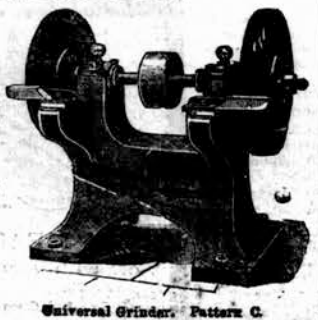

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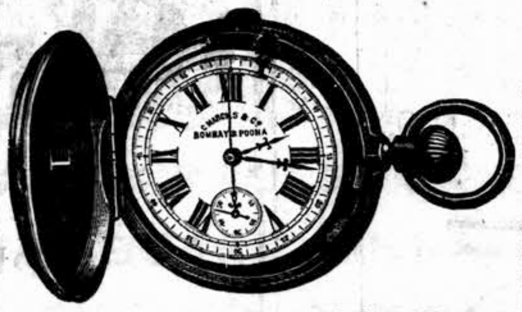

18-Carat Gold Hunting Chronograph Watches in Keyless action and movement of very high class .... Rs. 400
Ditto do. in Crystal face .... „ 350
Silver Hunting Watch .... „ 275
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Silver Watch of cheaper construction .... „ 140

Are not the best Watches as a general rule; on the contrary they are the worst, if not worthless. We recommend a customer to give the best price he can afford when about to buy as being more economical in the long run and in every way more satisfactory to buyer and seller.

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Perfection with us takes precedence of all other considerations. A glance at one of our Watches will convince any one of its immense superiority over the thousands of Machine-made Watches, turned out like buttons for the million.

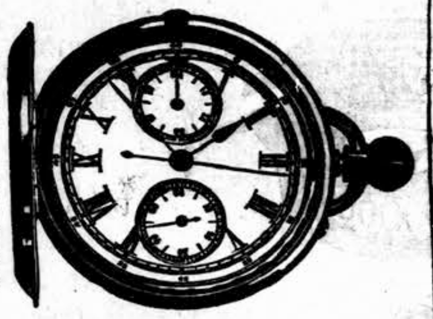

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Illustration shows the Chronograph dial, the Watch dial is on the obverse. A Chronograph for rough use.
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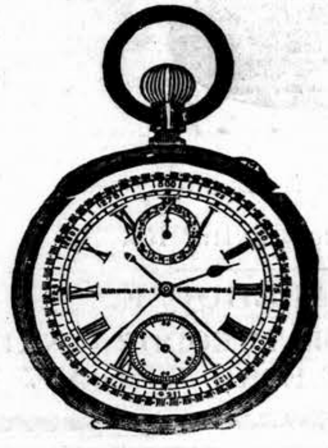

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"Mrs. W. H. GLADSTONE has received the Watch, and would like two Keyless sent her, 12s. 6d. each; also chain, C 2, 27s., 1 Fly and 2 Pearl Brooches. Mrs. Gladstone encloses a cheque for the whole amount.—Hawarden House."

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"Mrs. W. H. GLADSTONE would like a Lady's Electric Gold Watch sent to enclosed address—
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OBTAINED A GOLD MEDAL AT THE INTERNATIONAL EXHIBITION, LONDON, 1884. ANTWERP, 1885. PARIS, 1889.

Acknowledged to be the MOST RELIABLE TIMEKEEPERS ever produced. The movements are guaranteed well made and finished. Every Watch warranted, regardless of price paid, and, if not approved, money returned.

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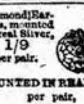

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3/6 Half-hoop Ring, set with Five Mixed Stones or Diamonds of the first water, and very bright lustre. Experienced judges deceived. Post free, 3s. 6d.

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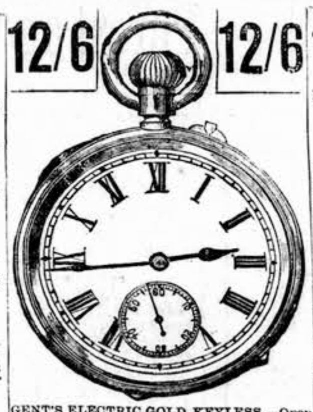

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MATHEY-CAYLUS CAPSULES & INJECTION have been found superior to all other for the prompt cure of recent or chronic discharges.

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with
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for
Dyspepsia, Indigestion, Vomiting, Diarrhœa, Dysentery, Consumption, Gastralgia, Loss of Appetite, Constipation.

« This preparation of value is founded upon sound chemical and physiological principles. While pepsine is the natural solvent or digestive for nitrogenous aliments, it has little or no effect upon the feculent constituents which enter so largely into the composition of the food of man; and there is no doubt that some of the disorders of digestion arise from themal assimilation of the starchy elements. Now the proper digestive for these is diastase; and in the bi-digestive wine, of M. Chassaing, those two most important principles, pepsine and diastase, are combined in suitable proportions. » — See THE LANCET, July 27 th, 1872.

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The unfailing specific FOR CURE OF GOUT & Rheumatism

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« A single bottle sufficient for two, » « to three months treatment. »

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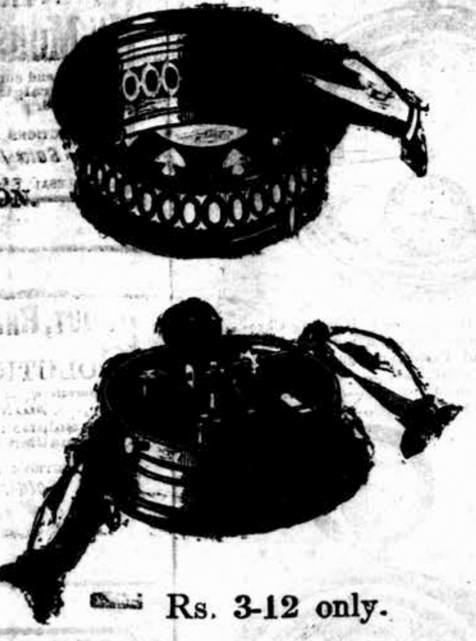

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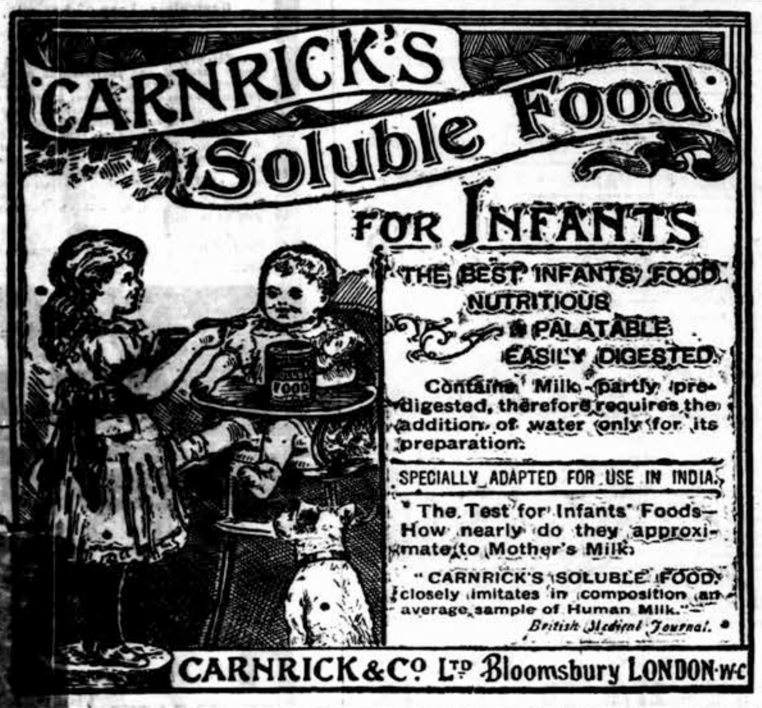

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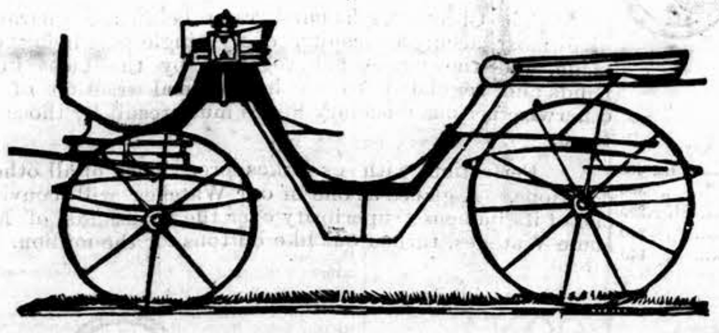

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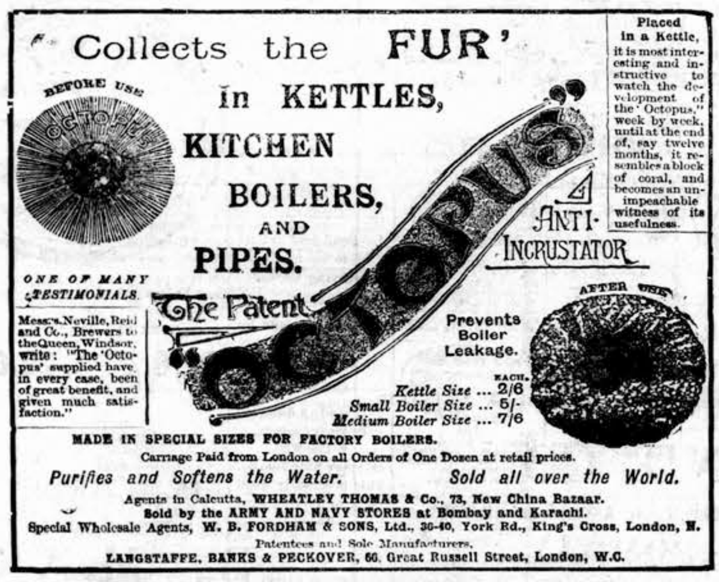

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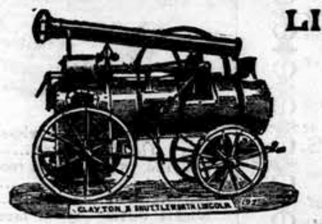

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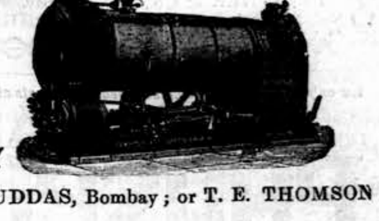

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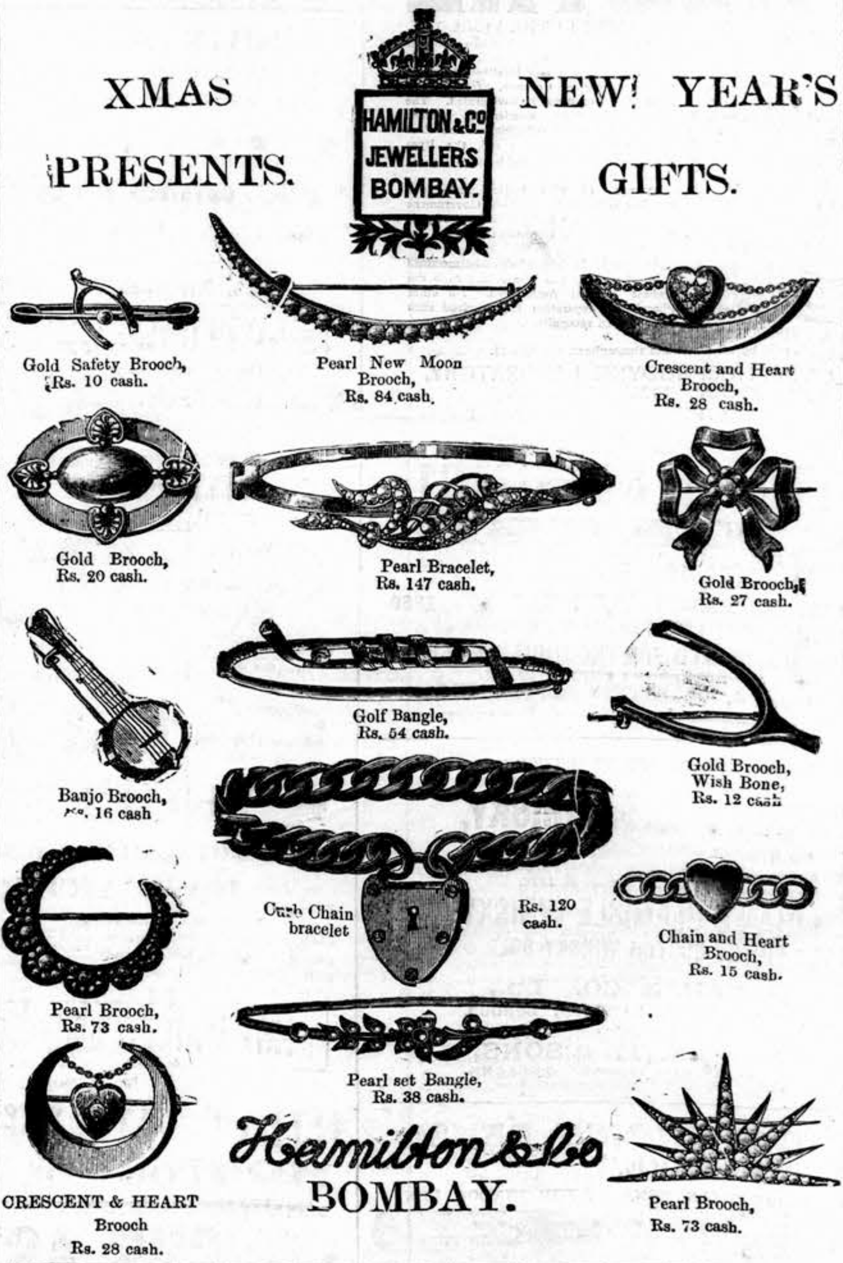

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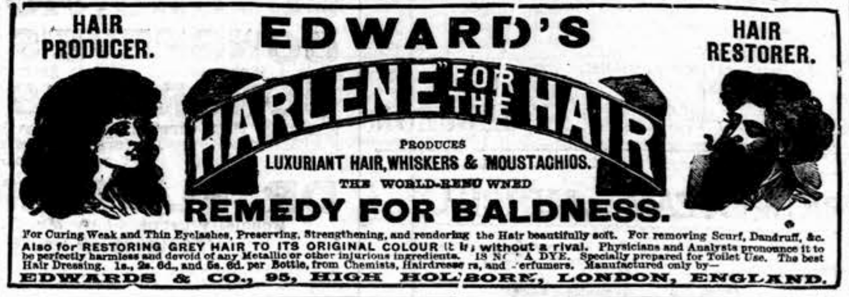

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